



Board of Equalization  
Tuesday, April 13, 2010  
5:30 PM

West Fargo City Hall  
800 4<sup>th</sup> Ave E  
West Fargo ND 58078

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## ***Overview of Assessment Function***

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The overall function of the West Fargo Assessment Department is to maintain a record of property ownership boundaries and estimate the value, or appraise all property in West Fargo. This encompasses many varied tasks and responsibilities but all serve toward that overall objective.

### ***Property Ownership Maintenance***

This is accomplished by analysis of the various instruments by which property rights may be acquired, transferred, or disposed of. This department collects all such instruments that have been legally recorded and reflects the status of property ownership in the city as of the assessment date: February 1<sup>st</sup> of each year.

### ***Property Appraisal***

This department conducts extensive analysis of the factors affecting the value of all classes of property. Once the forces that affect property value are quantified, new and existing properties are appraised on an individual basis. This is done by appraising all new properties as they are constructed and periodically reappraising existing properties by type or location.

Market forces that affect the value of real estate over broad subclasses of property are dealt with by the Assessment Department through a process called value trending. This involves applying value changes uniformly across various classes of property based upon careful statistical analysis.

### ***Property Taxes***

The North Dakota property tax is an *ad valorem* tax. This means, simply, a tax according to value. Property taxes are based on the value of property. The Assessment Department's role is to make sure that every property is equitably assessed so the property owners pay only their fair share of that tax burden.

Property taxes are an important source of revenue for local governments. It pays for those services that are provided close to home such as schools and roads. Everybody who farms, owns a home or has a business pays property tax.

The *total* amount of the property tax to be collected annually is a product of the various taxing authorities (city, county, school, park) setting their budgets. The budgets indicate how much revenue must come from property taxes which are then levied against the total taxable valuation of property in West Fargo.

Once the budgets are set, the total amount to be collected is divided by the total taxable valuation of all properties in the city. That results in the *mill levy*. To determine an individual

property tax liability, the total appraised or market value determined by the assessment office is taken times *assessment factors* and that result is then taken times the mill levy.

For example: The market value of a home is appraised at \$100,000.

\$100,000 X 50% Assessment Factor = \$50,000 or assessed value  
\$ 50,000 X 9% Residential Factor\* = \$ 4,500 or taxable value  
\$ 4,500 X .36591 Mill Levy (2009) = \$ 1,647 or Consolidated tax

\*Commercial and Agricultural Factors are 10%

In order to assure that there is fairness in the property tax of West Fargo, we must therefore; be concerned with equitable treatment in how we place our values on properties. The major concern in the data collection effort is that all information is collected for each property, notes are thorough and accurate for future use and all contact with the public is professional and courteous.

### ***North Dakota –v- Nationally in Property Taxes & Valuations***

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North Dakota's property taxes are relatively moderate compared to those in other states, whether measured per capita or per \$1,000 of personal income. In recent years, property valuations throughout the United States have become very unpredictable. Larger metropolitan areas that experienced soaring property values just a few years ago are now experiencing a huge downward plunge in property values. Some of these assessment offices are finding it difficult to find true arms length sales to base market comparisons on properties. These jurisdictions have more foreclosure or short sales than actual arms length sales.

Much of our area has remained untouched by these national trends. West Fargo is no longer experiencing double figure increases in valuations, yet we are holding our own. The average sales price of a previously owned home in West Fargo increased from \$181,280 in 2008 to \$186,363 in 2009 or an increase of 2.8%. The average days on the market decreased from 74 days in 2008 to 66 days in 2009. While nationally taxing entities might be struggling to maintain services in a downward market, at this time our area is spared from most of this.



# *Understanding Your Assessment*

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Prepared By: IAAO

Most property owners are concerned about the rising property taxes. To express their concern effectively, a property owner must understand the two parts of the property tax system: TAXATION and VALUATION.

## *What causes property values to change?*

The most obvious reason is that the property itself has changed. A bedroom was added, the basement was finished, or the property was rehabbed. A less obvious but more frequent cause of change is that there was a change in the market itself. For example, if a major employer leaves the area, property values can collapse or a once decaying neighborhood with good starter homes is discovered by young first time home buyers and prices start to gradually rise or a shortage of good homes in a very desirable neighborhood has sent sales prices skyrocketing there. Larger, more expensive homes may take longer to sell and values start dropping to allow for a quicker sale, while more affordable housing is in high demand increasing its value. In a stable neighborhood without any undue influence from the market, inflation alone may increase property values.

## *Property Owners Misconceptions*

If the assessed value of a property increases, the taxes will increase. This is one of the biggest misconceptions. If the assessed value of a property decreases, the taxes will be reduced. This is also a misconception.

Assessors determine the total true and full value of a property using acceptable standards and practices as set forth by the state. This is the foundation of the property tax system. Assessment officials strive very hard to set fair and equitable values for property owners. If true and full values are fair and equitable then everyone should be paying their fair and equitable share of the property tax. Taxing entities such as county, city, park and school boards decide how much money their budgets need to operate for the up coming year. That is how the actual tax dollar is decided.

For example: the combined budget for all taxing entities is \$1,000,000 and the assessor has determined that the total valuation of all taxable property is \$100,000,000. A tax rate is calculated by dividing the amount of needed tax collections by the total valuations.

$1,000,000 / 100,000,000 = 1$  percent tax rate. On a \$100,000 valuation the taxes would equate to be \$1,000.

If the assessor doubles all property valuations and the budget amount remains the same, the tax rate is reduced, but the tax amount stays the same.  $1,000,000 / 200,000,000 = 0.5$  percent tax rate. On a now \$200,000 valuation, the taxes would still equal out to \$1,000. A property valuation doubled but the taxes remained the same. If the property value increases but the

taxing authority maintains the current tax rate, the taxes will rise. The jurisdictions can receive more money without changing the tax rate because the value increased.  $\$200,000 \times .01 = \$2,000$ .

Likewise if the assessor was to lower all valuations by 25% and the budget amount remained the same, the tax rate would increase and the tax amount would remain the same even though the valuation decreased.  $\$1,000,000 \text{ budget} / 75,000,000 = .0134 \text{ tax rate}$ . A previous value of \$100,000 lowered to \$75,000 would still pay \$1,000 in taxes.  $\$75,000 \times .0134 = \$1,000$ .

#### **What if the valuation is incorrect?**

If a property owner believes the true and full value of their property is incorrect, they should contact the assessor's office for a review. The property owner should ask:

- How the assessor values property.
- How to gather information about their property and comparable properties.
- How the appeal process works and what the deadlines are.

It is the property owner's responsibility to furnish good information about their property to the assessor. An appraisal of your property is only as good as the known information. A property owner would not want to seek a mortgage on the property without a private appraiser knowing all there is regarding the property. Likewise, a property owner can't expect an assessor to fairly assess their property without knowing all there is regarding the property.

#### **Can a property owner appeal?**

As a property owner, you feel that your property taxes are too high. An assessment appeal is not for complaints about high property taxes. You will NOT win an appeal because you feel that taxes are too high. High property taxes are an issue for the entities who determine budgets.

A valuation can be appealed if:

- Items that are affecting the valuation are incorrect on the property records. i.e. only one bath, not two; a double stall garage not a triple; square footage of property is wrong.
- Evidence that comparable properties are selling for less than the true and full valuation of your property.
- The property valuation is accurate but unfair because it is higher than the estimated value of similar properties.
- Property is eligible for an exemption that was not granted by the assessment officials.

If a property owner determines that there is a possible error in their valuation, the first step would be contacting the assessors for an informal meeting to discuss the valuation.

- Review the facts of the property record with the assessment personnel.
- Determine if the information is correct or are you being assessed on something not pertaining to your property.

- Develop an understanding on how your property valuation was estimated.
- Check that the value is fair when compared to other similar properties in your neighborhood.
- Ask if there are any exemptions that you may qualify for that can help ease your tax burden.

Information regarding a formal appeal of your valuation can be obtained from your assessor. Remember, you will not win an appeal because you feel that taxes are too high. The appeal is only for determining if your valuation is true and fair.

For a formal appeal a property owner must have documentation showing that the valuation is incorrect. A board of appeals will not be able to make a decision that your valuation is incorrect unless it is proven; they will not take your word on it. The assessment staff will be there with documentation to inform the board on how the valuation was determined. The property owner must be able to prove to the board that there is a problem with the valuation.

- A property owner needs to provide evidence that comparable properties in the neighborhood are assessed less than your property.
- A recent appraisal of your property which indicates true and full market value ~ not just what a bank is willing to lend on.
- Copies of your property records and neighboring property records to show that the properties were not assessed in the same manner.
- Recent sale information regarding similar properties with documentation to prove the properties are comparable.

An appeal board is only interested in the fairness and accuracy of the value placed on the property. They are not able to lower valuations because the property owner can't afford to pay the taxes or feels that the property tax is too high. The assessment staff is an ally, they are not an adversary. Staff is trained to be respectful, calm, polite and helpful. If a property owner returns the same respect, the staff is better able to concentrate and be more helpful in gathering the information needed for an appeal.

## ***Boards of Equalization***

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### ***Appeal through the Board of Equalization Process***

North Dakota law directs all real property in the state to be assessed as to its value on February 1<sup>st</sup> of each year. Assessment officials around the state spend most of January, February and March preparing these values by studying costs to build new, the area's marketing of existing homes and how did these factors affect the current valuations.

The Assessor must notify the property owner whenever the true and full valuation is increased by more than 10 percent over the last assessment. The notice must be

delivered in writing to the property owner at the property owner's last known address at least 15 days prior to the local board of equalization. The notice must provide the true and full values used by the assessor along with the dates, times and locations of both the city and the county board of equalizations.

City Boards of Equalization are required to be held on the 2<sup>nd</sup> Tuesday in April. A Township Board of Equalization meets on the 2<sup>nd</sup> Monday in April. County Boards of Equalization are required to be held during the first ten days of June. The State Board of Equalization meets the 2<sup>nd</sup> Tuesday in August.

A property owner who has questions about their valuation should contact the Assessment Department. They may appear before the local board of equalization and the county board of equalization. Either of these boards may reduce the assessment of the property. A property owner can only appeal to the State Board of Equalization if they have appealed to both the local and county boards of equalizations. The decision of the State Board of Equalization is final in this appeal process. However, there is another appeal process open to the property owner.

### **Appeal through the Abatement and Refund of Taxes Process**

Any person who has a right, title, interest or estate in a property may file for an "Application for Abatement or Refund of Taxes". An abatement must be filed by November 1<sup>st</sup> of the year following the year in which the taxes becomes payable. For example, the application for an abatement of the 2010 values being assessed now and will become payable in 2011 must be filed no later than November 1, 2012.

The application is filed with the County. By filing the abatement the applicant agrees to allow assessment officials the ability to inspect the property. Within 5 days of the County Auditor sends a notice to the City requiring that a hearing be scheduled. The City has ten days to determine the date, time and place for the hearing. The hearing must be held within 60 days of the hearing notice. The local board makes a recommendation to grant or reject the abatement in whole or in part and forwards this recommendation on to the County within 30 days after the local hearing. The county has ten days to notify the property owner that the abatement will be heard at the next county board meeting. The County Board makes the final determination of value. If the property owner wishes to appeal the decision of the county, the only other option is to take the matter to the District Court.

## **2010 Taxable Valuation**

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The taxable valuation is considered the tax base of the City of West Fargo. This accounts for the removal of exempt amounts and represents the net assessed value of all property in the city subject to property taxation.

This amount is determined by applying an assessment ratio of 50% to the appraised value of all taxable property, then a factor of 9% is applied to residential and 10% to all other property classes.

The taxable valuation multiplied by the mill levy will determine the total revenue to be received from property taxes.

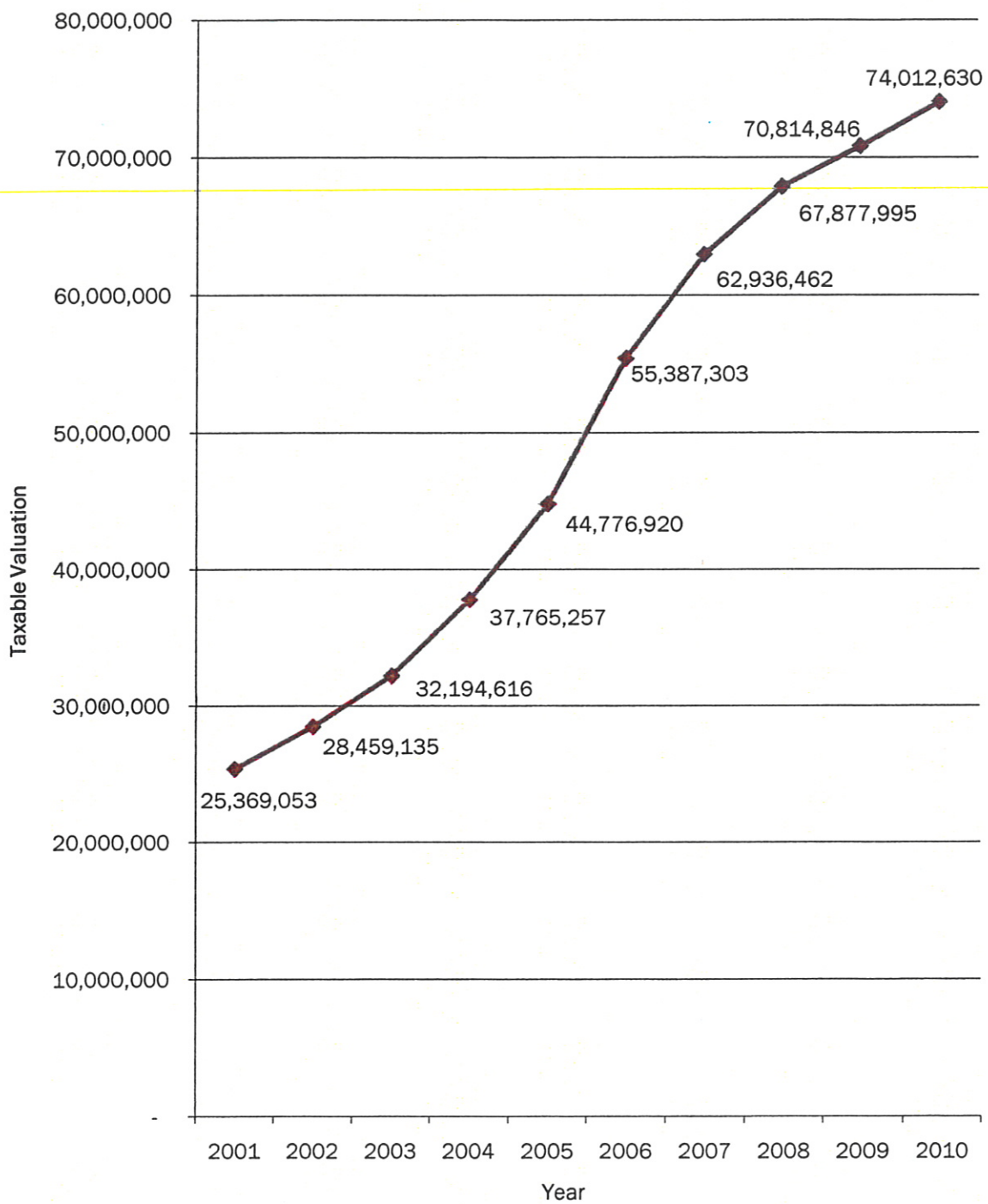
The following projection of the 2010 taxable valuation will vary somewhat from the final amount. Changes will occur between now and when the mill levy is determined in September. Examples of these changes may include errors in assessments or exemptions not previously filed. The adjustment column is for those changes that may occur. The report also contains just an estimate of what utilities such as railroads and pipelines known as corporations assessed by the state may be.

Agricultural	\$	83,830
Residential	\$	55,476,230
Commercial	\$	20,086,585
- TIF	\$	(2,009,015)
- Adjustments (Estimated)	\$	(275,000)
+Corporations (Estimated)	\$	650,000
Projected Taxable Value	\$	74,012,630

Below is a ten-year valuation history for the City of West Fargo:

<u>Year</u>	<u>Taxable Valuation</u>	<u>% Change</u>
2001	25,369,053	9.47%
2002	28,459,135	12.18%
2003	32,194,616	13.13%
2004	37,765,257	17.30%
2005	44,776,920	18.57%
2006	55,387,303	23.70%
2007	62,936,462	13.63%
2008	67,877,995	7.85%
2009	70,814,846	4.33%
2010	74,012,630	4.52%

## Ten Year Taxable Valuation History





## *Mill Levies*

The County Auditor calculates the total mill levy each year. This is usually done in late fall after all taxing jurisdictions have reported. That levy appears on the tax bill that property owners receive in December of the same year. The most recent bill is 2009 and the mill levies in West Fargo were 365.91. With new legislation in 2009, the State of North Dakota requested a 75 mill reduction from the school districts. The state reimbursed the school districts for this reduction. This mill reduction gave West Fargo property owners of a \$100,000 home a tax break of \$337.50. The illustration below indicates how the 2009 levy is broken down:

### *2009 Mill Levy Breakdown*

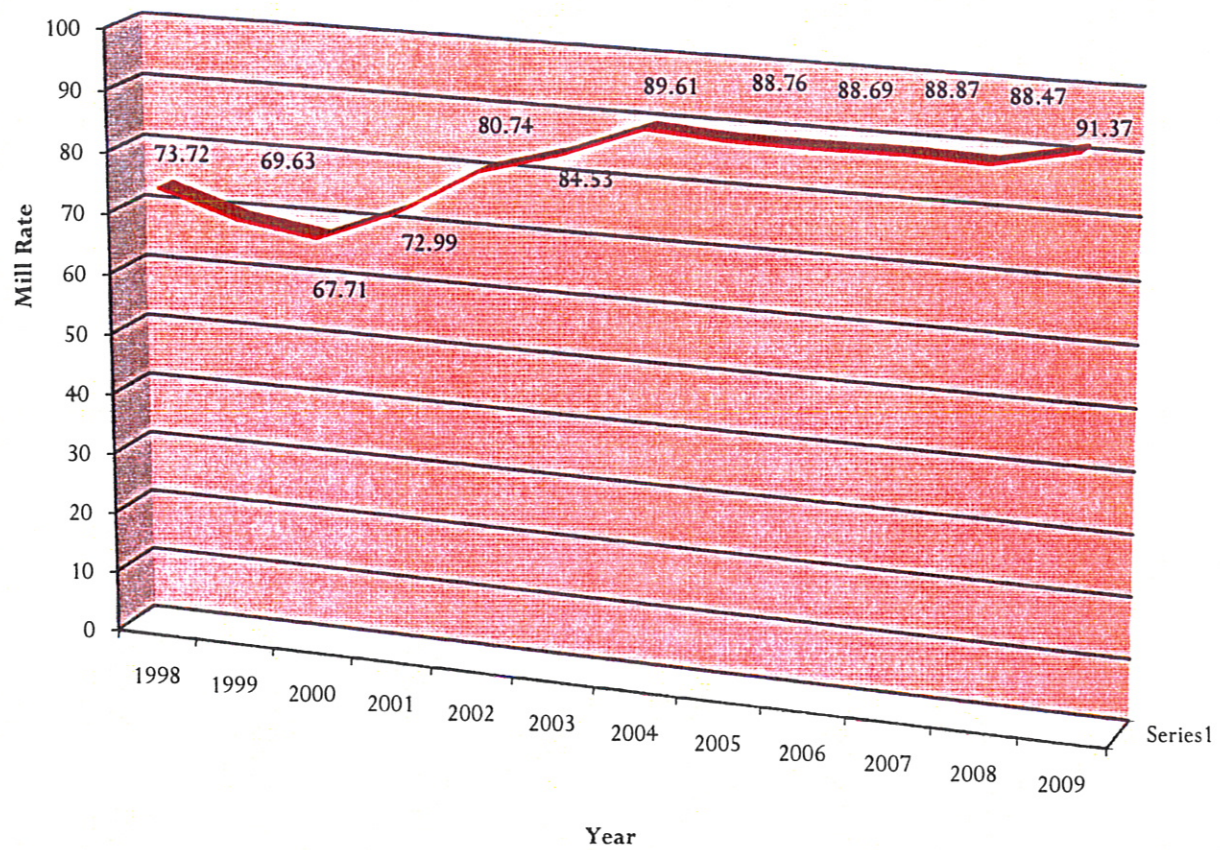
State	1.00
Cass County*	64.45
West Fargo City	91.37
Park District	32.45
School District	170.64
Water District	5.00
Garrison Diversion	1.00

### *Mill Levies for 1998 – 2009*

Year	City	Park	School	County	Garrison	State	Water	Total
1998	73.72	27.79	249.02	72.39	1.00	1.00	4.50	429.42
1999	69.63	28.23	249.02	71.17	1.00	1.00	4.50	424.55
2000	67.71	26.72	249.02	69.07	1.00	1.00	5.00	419.52
2001	72.99	27.19	249.02	66.02	1.00	1.00	5.00	422.22
2002	80.74	26.76	254.02	68.36	1.00	1.00	5.00	436.88
2003	84.53	26.45	254.02	68.76	1.00	1.00	5.00	440.76
2004	89.61	32.08	254.02	68.67	1.00	1.00	5.00	451.38
2005	88.76	39.66	254.02	65.66	1.00	1.00	5.00	455.10
2006	88.69	36.02	254.02	64.76	1.00	1.00	4.50	449.99
2007	88.87	38.06	248.76	64.70	1.00	1.00	4.60	446.99
2008	88.47	36.42	245.64	64.45	1.00	1.00	4.40	441.38
2009	91.37	32.45	170.64	64.45	1.00	1.00	5.00	365.91

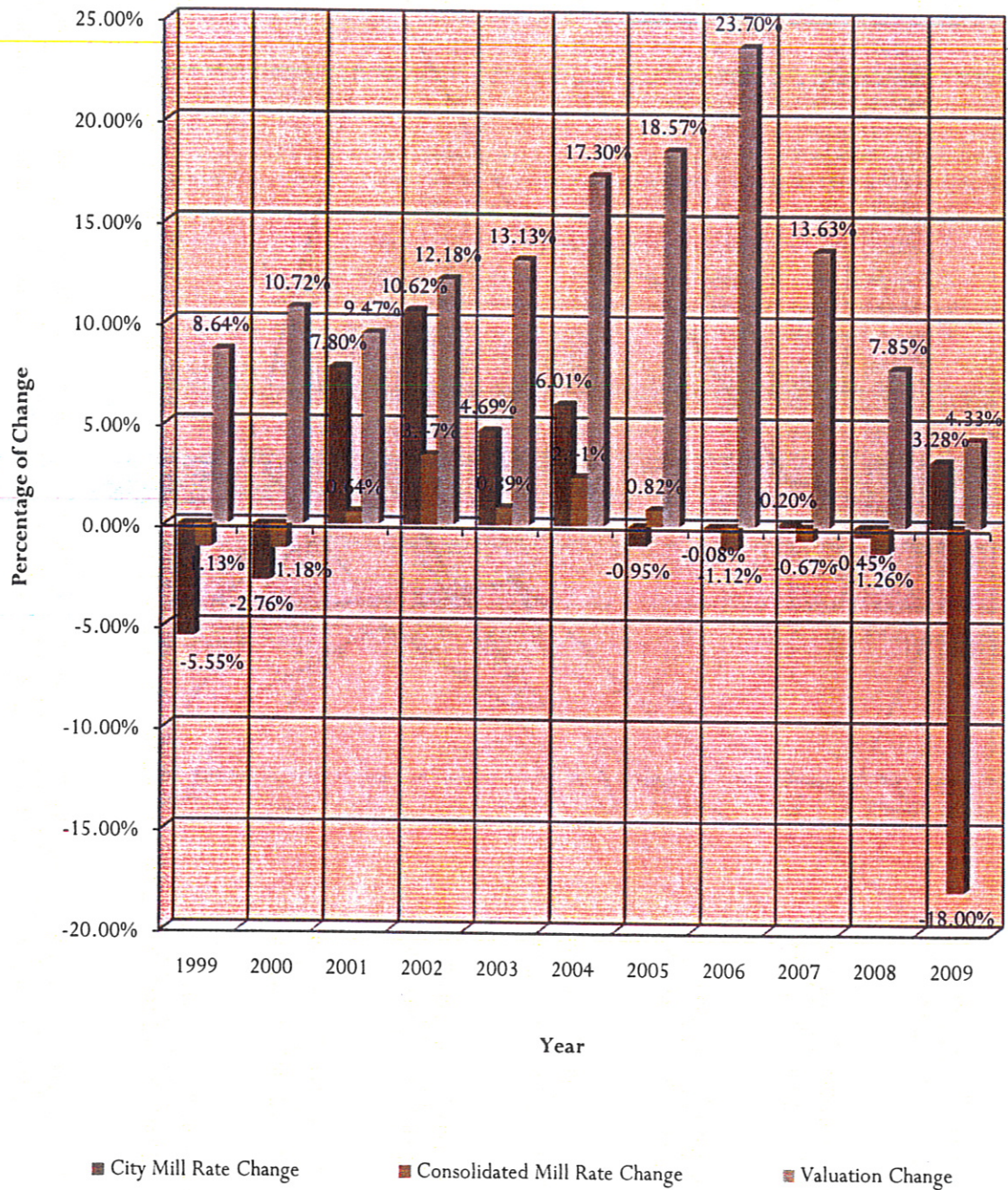
\*County Mill rate includes all other mill rates such as Weed, Vector and Soil Districts

# West Fargo City Mill Rate Recap

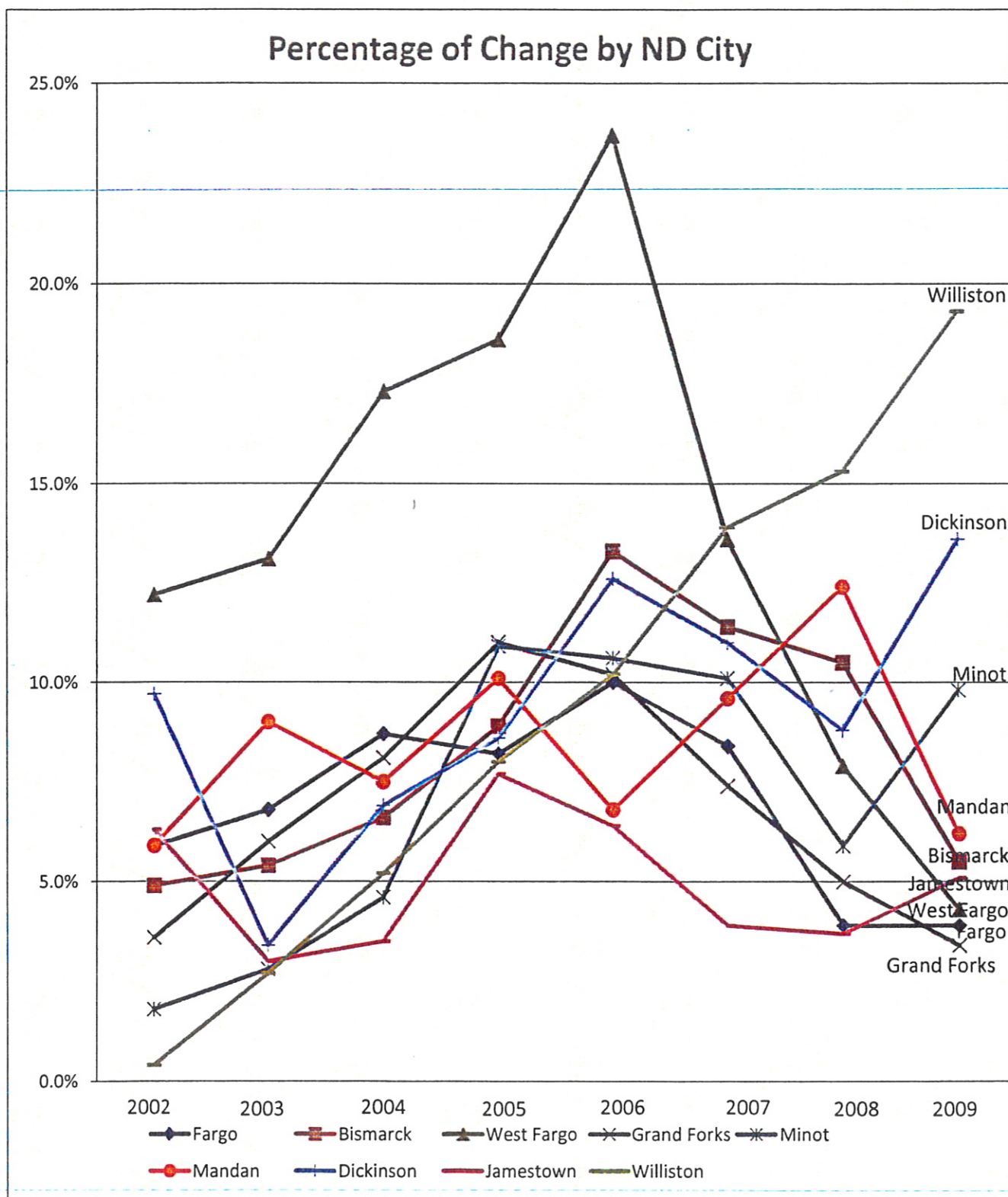




## Mill Rate & Value Changes



# Percentage of Change by ND City





# Major North Dakota City Comparison

Information compiled by Grand Forks City Assessment Department

## Population / Taxable Value Comparison

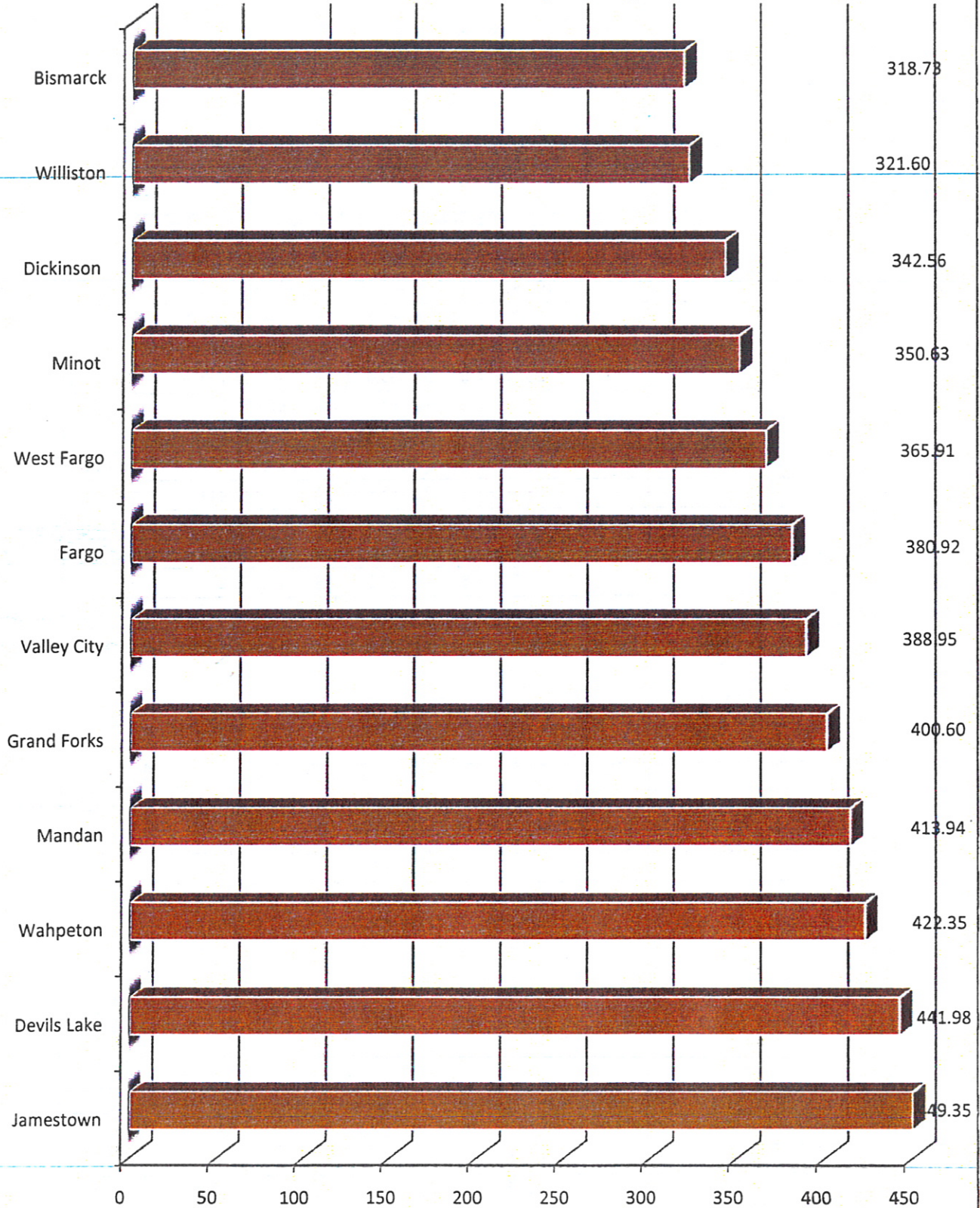
City	Estimated Population	2009 Taxable Valuation	2008 Taxable Valuation	Increase Percentage
Fargo	102,404	\$ 314,345,150	\$ 302,612,498	3.9%
Bismarck	61,283	\$ 194,765,794	\$ 184,598,386	5.5%
Grand Forks	55,136	\$ 141,209,975	\$ 136,538,777	3.4%
Minot	36,567	\$ 105,683,000	\$ 96,209,103	9.8%
West Fargo	26,011	\$ 70,814,846	\$ 67,877,995	4.3%
Mandan	18,091	\$ 39,983,031	\$ 37,651,647	6.2%
Dickinson	16,010	\$ 38,803,897	\$ 34,161,015	13.6%
Jamestown	15,500	\$ 27,437,676	\$ 26,117,411	5.1%
Williston	15,000	\$ 27,764,345	\$ 23,281,558	19.3%
Wahpeton	7,585	\$ 13,283,301	\$ 13,000,029	2.2%
Devils Lake	7,222	\$ 11,050,568	\$ 10,591,817	4.3%
Valley City	6,500	\$ 10,943,620	\$ 10,146,965	7.9%

## Mill Levy / Property Tax Comparison

City	2009 Consolidated Mill Levy	2009 City Mill Levy	Tax on \$100,000 Residential	Tax on \$100,000 Commercial
Jamestown	449.35	134.63	\$ 2,022	\$ 2,247
Devils Lake	441.98	121.64	\$ 1,989	\$ 2,210
Wahpeton	422.35	121.33	\$ 1,901	\$ 2,112
Mandan	413.94	98.00	\$ 1,863	\$ 2,070
Grand Forks	400.60	107.82	\$ 1,803	\$ 2,003
Valley City	383.95	92.63	\$ 1,728	\$ 1,920
Fargo	380.92	58.25	\$ 1,714	\$ 1,905
West Fargo	365.91	91.37	\$ 1,647	\$ 1,830
Minot	350.63	109.61	\$ 1,578	\$ 1,753
Dickinson	342.56	120.83	\$ 1,542	\$ 1,713
Williston	321.60	66.68	\$ 1,447	\$ 1,608
Bismarck	318.73	80.63	\$ 1,434	\$ 1,594



## North Dakota Mill Levy Comparison



## 2009 - 2010 SALES RATIO ADJUSTMENT WORKSHEET

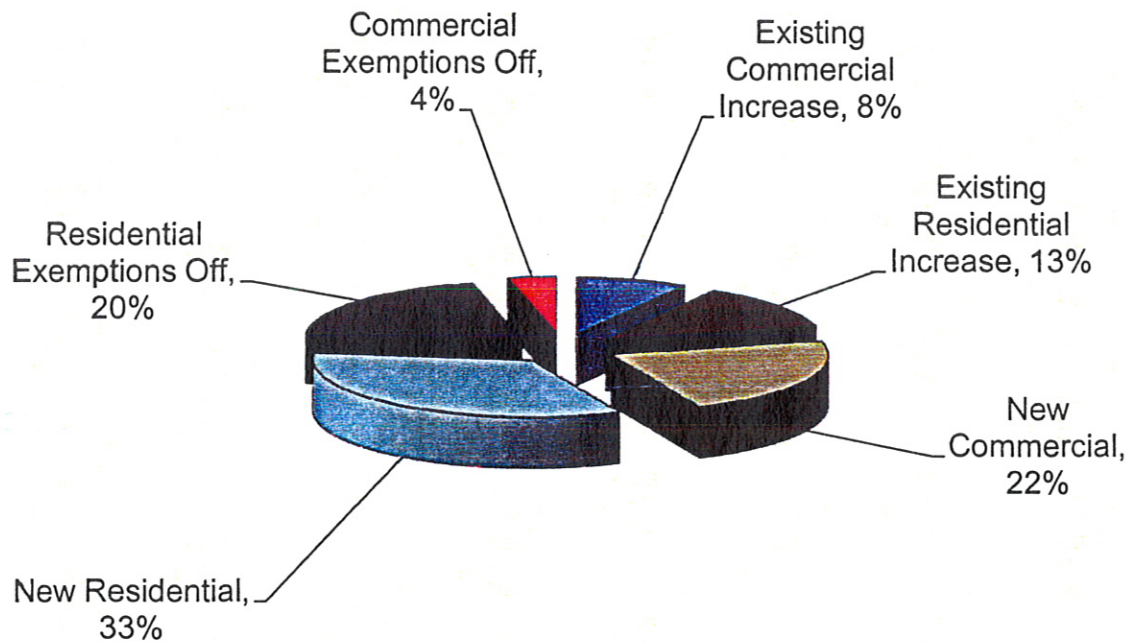
The ND property tax is an ad valorem tax. This means, simply, a tax according to value. The true and full value for tax purposes must reflect the market value of the property. Sales ratio studies are conducted annually to determine if city property values are at market. It is the intent of the ND legislature that local assessors use the results of sales ratio studies as a guide in making and equalizing assessments of property.

The State Tax Department has granted a 5% tolerance range. This means that our final ratio analysis should be between 95% and 100%. Our 2009 ratio study place commercial property at 96% and residential property at 97%. The city uses mass reappraisal of areas and trending of other areas to increase the percentages to within an acceptable level. For 2010 the reappraisal and trending of property increased commercial and residential by 1% each.

	COMMERCIAL		RESIDENTIAL	
	2009	2010	2009	2010
1 True & Full Value	377,727,900	401,731,700	1,181,439,800	1,232,805,100
Supplementary Abstract				
2 Increases		20,561,400		41,622,700
3 Decreases	71,000		2,460,500	
4 Adjusted T&F Values (Line 1-Line 2 or 3)	377,656,900	381,170,300	1,178,979,300	1,191,182,400
5 Year T&F Sales Ratio	96%		97%	
6 Indicated Market Value (2008 Line 4 / Line 5)	393,392,604		1,215,442,577	
7 Year T&F Market Value Ratio (2009 Line 4 / Line 6)		97%		98%
8 Market Value - 2008 T&F (Line 6 - 2008 Line 4)		12,222,304		24,260,177
9 Indicated Change Need to Reach 100% Value (Line 8 / "2009" Line 4)		3%		2%

Prepared by Wanda Wilcox, Assessor  
3/22/2010

## Where Was the Growth for 2010?





## Where your tax dollar goes in the City of West Fargo

City Levy	Mill Rate	Tax Dollars	Percentage
General	65.23	\$ 440.30	17.827%
Fire	8.47	\$ 57.17	2.315%
Airport	2.11	\$ 14.24	0.577%
Share of Specials	1.27	\$ 8.57	0.347%
Building	2.96	\$ 19.98	0.809%
Library	9.38	\$ 63.32	2.563%
S&I HWY #2	1.95	\$ 13.16	0.533%
Total City	91.37	\$ 616.75	25.0%

Park District Levy	Mill Rate	Tax Dollars	Percentage
General	15.99	\$ 107.93	4.370%
Share of Specials	10.55	\$ 71.21	2.883%
Social Security	0.91	\$ 6.14	0.249%
Rec Facilities	5.00	\$ 33.75	1.366%
Total Park District	32.45	\$ 219.04	8.9%

Other Levies	Mill Rate	Tax Dollars	Percentage
County	61.00	\$ 411.75	16.671%
Weed	2.00	\$ 13.50	0.547%
Vector	1.00	\$ 6.75	0.273%
Soil	0.45	\$ 3.04	0.123%
Garrison Diversion	1.00	\$ 6.75	0.273%
State Med School	1.00	\$ 6.75	0.273%
School District #6	170.64	\$ 1,151.82	46.634%
Water Resource	5.00	\$ 33.75	1.366%
Total Others	242.09	\$ 1,634.11	66.2%

Total Mill Levy	365.91	\$ 2,469.89	100%
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### Formula for determining residential taxes

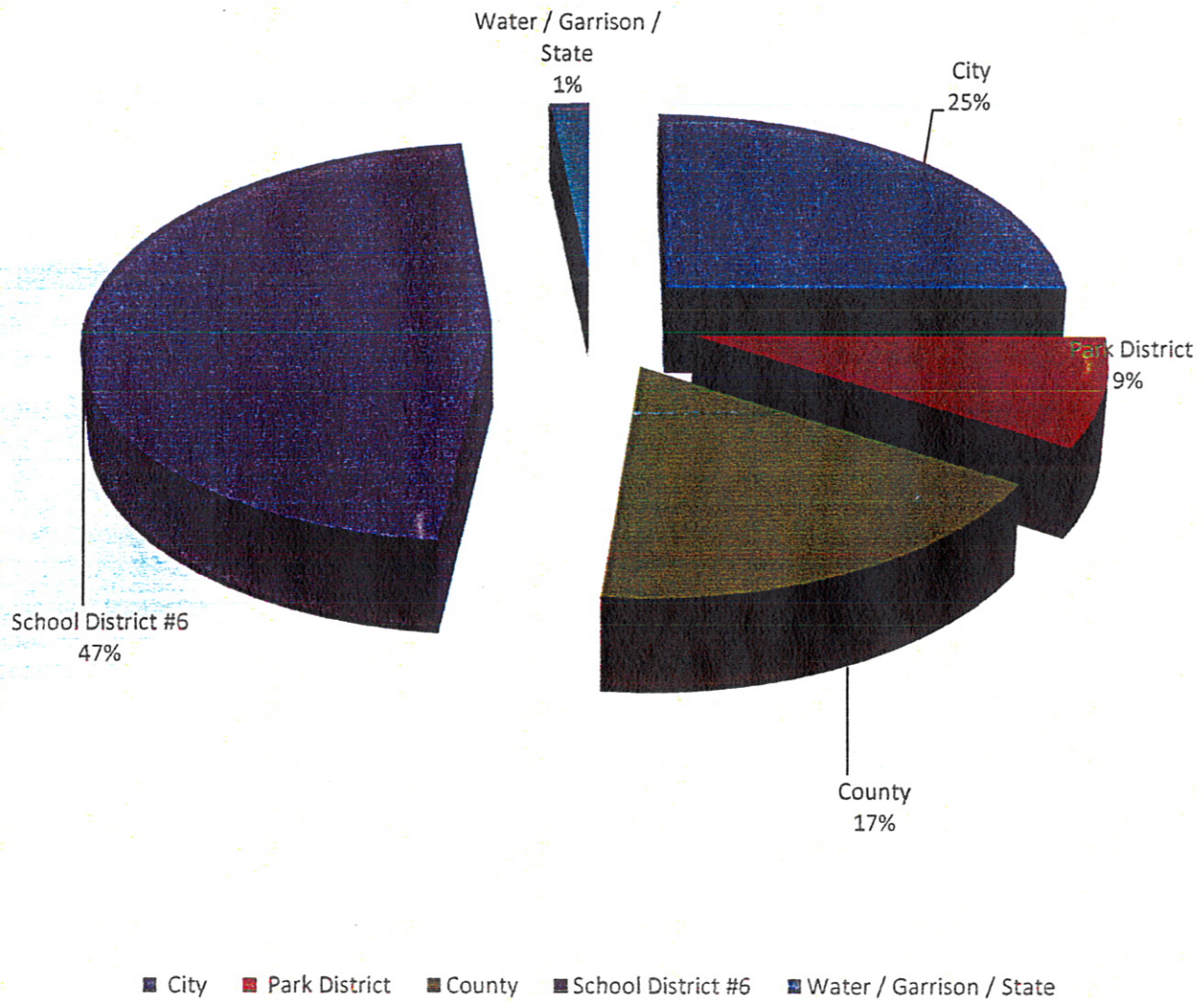
True & Full Value		Tax Rate		Mill Levy		Tax Dollars
150,000	x	0.045	x	0.36591	=	\$ 2,469.89

### Formula for determining commercial taxes

150,000	x	0.05	x	0.36591	=	\$ 2,744.33
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This information is prepared using the 2009 Mill Rate

## Where your tax dollars go in the City of West Fargo





## 2010 Exempt Properties

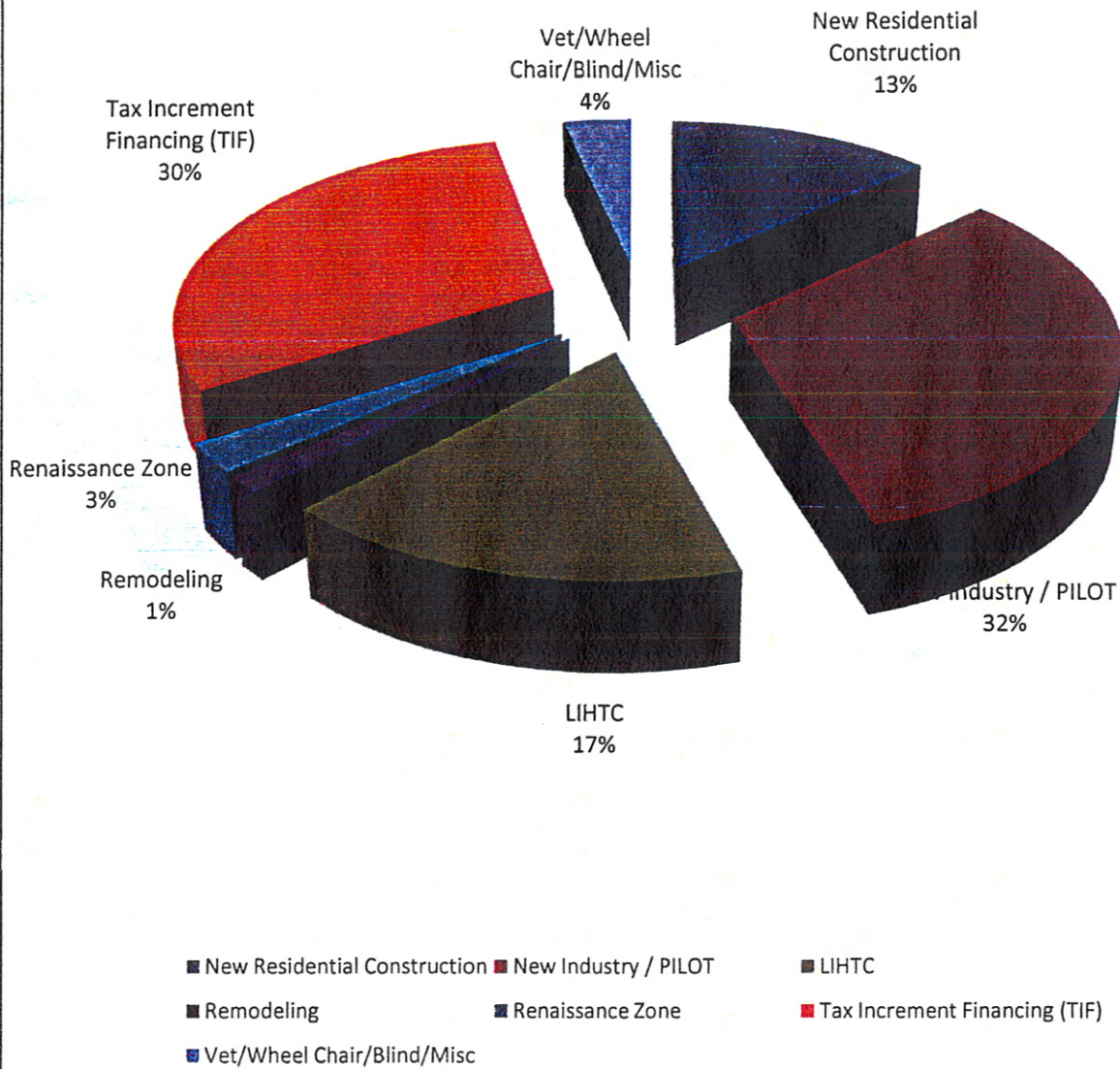
Exempt Property falls into two classes for property tax assessments: *discretionary* or *fully exempt*. Discretionary exemptions are granted for reasons such as relief for the disabled or elderly, economic expansion, or renovation of properties. Fully exempt properties include those such as churches, schools and hospitals. For 2010 the total true and full value of the exemptions have increased; but because of the 75 mill deduction granted the total tax dollars has decreased. Following is a breakdown of discretionary exemptions for the 2010 assessment:

Type	True & Full Value	Tax Dollars
New Single Family Homes	\$ 16,160,100	\$ 266,091
New Twin Home Construction	\$ 1,500,000	\$ 24,699
New Industry	\$ 9,670,500	\$ 159,234
PILOT	\$ 32,642,000	\$ 537,482
LIHTC	\$ 22,119,100	\$ 364,212
Remodeling - Residential	\$ 1,213,700	\$ 19,985
Remodeling - Commercial	\$ 538,400	\$ 8,865
Renaissance Zone - Residential	\$ 129,900	\$ 2,139
Renaissance Zone - Commercial	\$ 3,220,700	\$ 53,032
Tax Increment Financing (TIF)	\$ 40,180,300	\$ 661,607
Wheelchair / Blind Exemption	\$ 2,533,600	\$ 41,718
Group Homes / Lodges / Charitable	\$ 1,217,600	\$ 20,049
Daycare	\$ 234,000	\$ 3,853
Farm	\$ 581,700	\$ 9,578
Total	\$ 131,941,600	\$ 2,097,345

Yearly totals over the last three years reflect the changes in the exemptions that the City of West Fargo is granting:

Type	2010	2009	2008
New Single Family Homes	\$ 16,160,100	\$ 12,758,100	\$ 18,806,400
New Twin Home Construction	\$ 1,500,000	\$ 3,300,000	\$ 3,825,000
New Industry	\$ 9,670,500	\$ 12,362,300	\$ 11,012,400
PILOT	\$ 32,642,000	\$ 41,390,100	\$ 35,920,100
LIHTC	\$ 22,119,100		
Remodeling - Residential	\$ 1,213,700	\$ 645,100	\$ 558,200
Remodeling - Commercial	\$ 538,400	\$ 538,400	\$ 805,500
Renaissance Zone - Residential	\$ 129,900	\$ 129,900	\$ -
Renaissance Zone - Commercial	\$ 3,220,700	\$ 5,309,900	\$ 4,462,900
Tax Increment Financing (TIF)	\$ 40,180,300	\$ 33,937,800	\$ 30,047,500
Wheelchair / Blind Exemption	\$ 2,533,600	\$ 1,572,100	\$ 1,497,600
Group Homes / Lodges / Charitable	\$ 1,217,600	\$ 1,915,600	\$ 1,848,400
Daycare	\$ 234,000	\$ 234,000	\$ 234,000
Farm	\$ 581,700	\$ 629,700	\$ 629,700
Total	\$ 131,941,600	\$ 114,723,000	\$ 109,647,700

## Exemption Summary 2010



## *Exemptions and their Effects*

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Information from the ND State Tax Dept and applied to West Fargo

There are two types of exemptions allowed under the North Dakota Statue. They are discretionary and non-discretionary. To better understand the dollar effect that exemptions have on a political subdivision, it is best to understand what discretionary and non-discretionary exemptions are.

### Discretionary

Discretionary exemptions are those exemptions that a governmental body can chose to grant or not grant. West Fargo currently has the following discretionary exemptions available to our property owners:

- Residential Exemption for New Construction which offers a \$150,000 reduction of the building's value on newly constructed homes for the first two years after completion of construction. The builder is also afforded the exemption for single family homes up to \$150,000 on five homes only. This exemption is filed for upon purchase of the home for the buyers and by February 1<sup>st</sup> of each year for the builders.
- Remodeling Exemption for Improvements to Commercial and Residential Buildings offer an exemption on only the new value added by the project. The exemption can be for 3 or 5 years depending on the scope of the project. The property continues to pay property tax on the existing value. The exemption must be filed for prior to February 1<sup>st</sup> of the year following the completion of the project. It is an exemption that is granted to both residential and commercial projects.
- New and Expanding Industry Exemption and the Payment In Lieu of Tax (PILOT) programs offer businesses who are expanding an opportunity to forgo taxes or make a payment in lieu on the project by meeting specific guidelines set forth by the city. This program is used by businesses that have expanded the size of their facility or have built a larger facility to expand into. The exemption depending on the scope of the project can be for 5 to 10 years. Some exceptions can allow a property to become exempt for up to 20 years. The New & Expanding Industry exemption must be applied for prior to start of construction and the PILOT must be applied for prior to occupancy. The eligibility for continuance is review annually by the City Commission.
- Renaissance Zones were created by some jurisdictions to help in the restoration of core areas of their cities. This is the only exemption that partners with State of North Dakota allowing for income tax exemptions as well as five years of property tax exemptions. It applies to both residential and commercial property projects and must be applied for and granted by both the city and the state prior to start of construction.
- Tax Increment Financing Districts are set up to help in the development of blighted areas. The existing tax base is frozen and the tax dollars generated by new growth in these TIF areas are applied to special assessments.
- Disabled persons also have a variety of exemptions available to them. These exemptions reduce the amount of tax paid according to statue for disabled persons such veterans, blind, low income seniors or disabled persons and wheel chair property owners. They range from

\$75,000 to \$160,000 of the structure's value. All applicants must apply annually for the exemption.

### Non-Discretionary

Non-discretionary exemptions are those properties that are given exemptions by the North Dakota statute. Local governmental agencies have no control over whether these exemptions are granted or not. Listed below are property ownership types that are entitled to non-discretionary exemptions:

- All government owned properties such as those owned by cities, schools, park districts, and state or federal government. Buildings like City Hall, the High School, or the Post Office are never added to the tax rolls. These types of property do not even have an application process; but are simply granted an exemption due to ownership.
- Any religious organizations property that is used exclusively for religious purposes like churches, parsonages, parking lots, or cemeteries is exempt from taxation. If a religious organization were to hold a vacant lot among their assets not used in conjunction with the church, that lot is taxable. Along the same lines if a church owned the apartment building next door for future expansion, the apartment building is taxable. Religious organizations file an annual application for the exemption.
- Charitable property that is owned by for non-profit entities is eligible for exemptions. Sheyenne Crossing's new nursing home facility will qualify for this exemption as does the home for unwed mothers. Lodges such as the VFW are exempt on portions of their building used exclusively by the organization and not open to the public. This type of organization also applies annually for the exemption.
- Group homes used to care for dependent individuals also are granted non-discretionary exemptions through an annual application process. West Fargo currently has two homes for the developmentally disabled that are operated by Fraiser Inc and two homes operated by Red River Human Services.
- Farmers are given an exemption on their buildings used for agricultural purposes and on their homes. Because of the recent annexations, West Fargo does have two retired farmers that qualify for the farm exemption. They submit an annual application form for this exemption.
- Solar, wind or geothermal energy systems are not taxable. The value of these systems is not added on to the tax rolls to avoid having the individuals filing annually.

### Effect of the Exemptions

If an entity is giving one property owner a break in taxes, it is reasonable to assume that this will have an effect on other properties.

- Exemptions reduce the tax base for all political subdivisions in which the property is located. And, of course, a reduced tax base means reduced tax revenues collected by political subdivisions. When the city grants an exemption, the loss of revenue is felt mainly by the school district which gets the largest share of the tax dollar.
- An exemption affects the county, water districts, state, and park districts as well as the city.



So it is the city's responsibility to act wisely and prudently when granting exemptions. Cities must look for future revenue and other benefits received from those who are granted the exemptions to see if they outweigh the tax dollars lost.

- Property exempt by local discretion or charitable status may be included in optional levy calculations, thereby allowing collection of revenue by raising the tax rate on taxable property. (NDCC § 57-15-01.1) This results in a higher mill rate and higher taxes on taxable property while no taxes are levied on exempt property.

## West Fargo City True & Full Value By Year

Year	Ag	Comm Lot	Comm Bldg	Res Lot	Res Bldg	Total	Increase	Comm	Ratio of Res
1991	1,146,900	14,068,500	71,284,400	26,516,300	132,756,700	245,772,800	5.00%	35%	65%
1992	1,111,600	14,068,100	73,837,900	26,935,700	135,983,600	251,936,900	2.51%	35%	65%
1993	1,044,900	14,418,300	76,979,200	30,938,300	143,056,600	266,437,300	5.76%	34%	65%
1994	839,200	14,861,900	77,772,600	35,787,400	156,177,200	285,438,300	7.13%	32%	67%
1995	806,800	15,570,900	82,423,900	40,086,600	173,903,200	312,791,400	9.58%	31%	68%
1996	905,600	16,005,500	84,870,700	42,723,900	199,136,800	343,642,500	9.86%	29%	70%
1997	886,000	16,936,100	90,318,100	47,366,500	214,027,800	369,534,500	7.53%	29%	71%
1998	614,100	19,508,900	95,611,900	57,226,900	232,434,500	405,396,300	9.70%	28%	71%
1999	558,900	24,916,800	108,069,400	63,628,700	249,323,200	446,497,000	10.14%	30%	70%
2000	541,100	26,529,600	123,022,600	68,551,800	275,328,400	493,973,500	10.63%	30%	70%
2001	465,600	30,181,600	131,233,900	72,395,700	308,296,100	542,572,900	9.84%	30%	70%
2002	364,700	35,114,500	143,966,200	81,210,700	350,090,100	610,746,200	12.56%	29%	71%
2003	425,700	38,245,000	149,970,200	94,549,400	409,080,500	692,270,800	13.35%	27%	73%
2004	565,300	43,851,000	166,089,700	135,604,400	465,983,800	812,094,200	17.31%	26%	74%
2005	424,900	45,935,000	184,953,900	147,345,700	578,502,100	957,161,600	17.86%	24%	76%
2006	419,100	54,852,100	227,227,900	165,942,000	739,304,800	1,187,745,900	24.09%	24%	76%
2007	1,376,300	62,587,900	264,334,400	175,814,800	853,291,900	1,357,405,300	14.28%	24%	76%
2008	1,395,900	65,189,400	264,560,600	183,206,900	948,832,400	1,463,185,200	7.79%	23%	77%
2009	1,309,900	65,746,000	278,060,100	193,639,800	987,800,000	1,526,555,800	4.33%	23%	77%
2010	1,676,600	66,844,000	294,707,400	198,102,300	1,034,702,800	1,596,033,100	4.55%	23%	77%

TOTAL BY ADDITION - FULL VALUES

	Ag Land			Commercial			Residential			Fire Amount	Hmst Credit	Land		Improvement	
	Full Land	Net Land	Full Land	Full Land	Net Land	Full Land	Full Land	Net Land	Full Land			Total Land	Net Land	Total Land	Net Land
0005 AIRPORT 1ST	14,600		14,600	14,600	667,900	651,400						14,600	14,600	667,900	651,400
0010 ARBOR GLEN				2,577,700		2,577,700	2,577,700	14,635,800	14,635,800			2,577,700	2,577,700	14,635,800	14,635,800
0011 ARBOR GLEN 2N				367,800		367,800	367,800	3,335,200	3,335,200			367,800	367,800	3,335,200	3,335,200
0012 ARBOR GLEN 3R				55,900		55,900	55,900	524,600	389,200			55,900	55,900	524,600	389,200
0015 BURLINGTON 4T				190,700		190,700	190,700	269,400	269,400			190,700	190,700	269,400	269,400
0016 BURLINGTON 5T	436,300		436,300	436,300	3,397,000	3,397,000						436,300	436,300	3,397,000	3,397,000
0018 ARMOUR INDUS	90,000		90,000	90,000	913,000							90,000	90,000	913,000	
0019 ARMOUR INDUS	91,800		91,800	91,800	297,000	297,000						91,800	91,800	297,000	297,000
0020 ARMOUR INDUS	305,200		305,200	305,200	1,060,400	730,400						305,200	305,200	1,060,400	730,400
0023 BORDERTOWN 1	150,000		150,000	150,000	786,000	545,000						150,000	150,000	786,000	545,000
0024 B-D LAND 2ND	125,600		125,600	125,600	192,400	192,400						125,600	125,600	192,400	192,400
0026 BEAVER CREEK	929,700		929,700	929,700	7,528,500	7,528,500						929,700	929,700	7,528,500	7,528,500
0027 BURLINGTON	510,400		510,400	510,400	2,538,000	2,538,000	1,380,300	5,492,300	4,302,200			1,890,700	1,890,700	8,030,300	6,840,200
0028 BURLINGTON 2N				146,400		146,400	146,400					146,400	146,400		
0029 BURLINGTON 3R				215,900		215,900	215,900	574,200	574,200			215,900	215,900	574,200	574,200
0030 BUTLER	379,300		379,300	379,300	524,000	524,000						379,300	379,300	524,000	524,000
0031 BUTLER'S 2ND	212,100		212,100	212,100	744,000	744,000						212,100	212,100	744,000	744,000
0032 BUTLER'S 3RD	2,039,300		2,039,300	2,039,300	4,850,000	4,850,000						2,039,300	2,039,300	4,850,000	4,850,000
0033 BUTLER'S 4TH	1,925,600		1,925,600	1,925,600	3,062,000	3,062,000						1,925,600	1,925,600	3,062,000	3,062,000
0034 BUTLER'S 5TH	540,600		540,600	540,600	2,117,000	2,117,000						540,600	540,600	2,117,000	2,117,000
0036 BOGEY 2ND	275,500		275,500	275,500	1,533,000	1,533,000						275,500	275,500	1,533,000	1,533,000
0037 BOGEY 3RD	122,200		122,200	122,200	265,000	265,000						122,200	122,200	265,000	265,000
0038 BOGEY 4th	574,800		574,800	574,800	4,715,000	3,329,000						574,800	574,800	4,715,000	3,329,000
0039 CARMELL PLACE				858,800		858,800	858,800	3,626,200	3,551,200			858,800	858,800	3,626,200	3,551,200
0040 CHARLESWOOD				3,359,800		3,359,800	3,359,800	15,631,500	15,631,500			3,359,800	3,359,800	15,631,500	15,631,500
0041 CHARLESWOOD				544,400		544,400	544,400	2,696,700	2,696,700			544,400	544,400	2,696,700	2,696,700

TOTAL BY ADDITION - FULL VALUES

Rept: asRptAssesRollTotal  
City: City of West Fargo

	Ag Land		Commercial		Residential		Fire Amount	Hmst Credit	Land		Improvement	
	Full Land	Net Land	Full Land	Net Land	Full Land	Net Land			Full Land	Net Land	Total Land	Net Land
0042 CHARLESWOOD	1,225,700		1,225,700		6,433,600	6,433,600			1,225,700	1,225,700	6,433,600	6,433,600
0043 CHARLESWOOD	657,600		657,600		3,172,000	3,172,000			657,600	657,600	3,172,000	3,172,000
0044 CHARLESWOOD	313,200		313,200		1,477,600	1,477,600			313,200	313,200	1,477,600	1,477,600
0045 CHARLESWOOD	1,909,600		1,909,600		8,823,100	8,823,100			1,909,600	1,909,600	8,823,100	8,823,100
0046 CHARLESWOOD	424,300		424,300		2,034,900	2,034,900			424,300	424,300	2,034,900	2,034,900
0047 CHARLESWOOD	1,864,800		1,864,800		8,961,500	8,961,500			1,864,800	1,864,800	8,961,500	8,961,500
0048 CHARLESWOOD	380,800		380,800		1,847,000	1,847,000			380,800	380,800	1,847,000	1,847,000
0049 CHARLESWOOD	84,000		84,000		3,794,400	3,794,400			768,900	768,900	3,794,400	3,666,700
0050 CHATEAU CHEY	1,271,800		1,271,800		4,003,700	4,003,700			1,271,800	1,271,800	4,003,700	4,003,700
0051 CHARLESWOOD	231,400		231,400		1,195,200	1,195,200			231,400	231,400	1,195,200	1,195,200
0052 CHARLESWOOD	293,600		293,600		3,322,200	3,322,200			293,600	293,600	3,322,200	3,322,200
0053 CHARLESWOOD	2,706,300		2,706,300		16,994,500	16,994,500			2,706,300	2,706,300	16,994,500	16,994,500
0054 CHARLESWOOD	112,000		112,000		659,900	659,900			112,000	112,000	659,900	659,900
0055 CHARLESWOOD	566,800		566,800		2,993,800	2,993,800			566,800	566,800	2,993,800	2,993,800
0056 CHARLESWOOD	486,700		486,700		2,871,700	2,871,700			486,700	486,700	2,871,700	2,871,700
0057 CHARLESWOOD	1,171,800		1,171,800		7,222,400	7,222,400			1,171,800	1,171,800	7,222,400	7,222,400
0058 CHARLESWOOD	2,502,200		2,469,700		15,926,400	15,596,700			2,502,200	2,469,700	15,926,400	15,596,700
0059 CHARLESWOOD	1,603,300		1,603,300		8,052,000	7,752,000			1,603,300	1,603,300	8,052,000	7,752,000
0060 CHARLESWOOD	3,586,600		3,586,600		21,111,500	21,111,500			3,586,600	3,586,600	21,111,500	21,111,500
0061 CHARLESWOOD	1,737,000		1,737,000		10,481,500	10,481,500			1,737,000	1,737,000	10,481,500	10,481,500
0062 CHARLESWOOD	1,997,000		1,997,000		11,460,900	11,460,900			1,997,000	1,997,000	11,460,900	11,460,900
0063 CHARLESWOOD	250,900		250,900		1,273,400	1,273,400			250,900	250,900	1,273,400	1,273,400
0064 CHARLESWOOD	1,774,500		1,774,500		10,186,600	10,186,600			1,774,500	1,774,500	10,186,600	10,186,600
0065 CHARLESWOOD	602,600		602,600		3,624,700	3,624,700			602,600	602,600	3,624,700	3,624,700
0066 CHARLESWOOD	3,830,300		3,830,300		19,131,800	18,306,800			3,830,300	3,830,300	19,131,800	18,306,800
0067 CHARLESWOOD	1,968,200		1,968,200		8,698,900	8,248,900			1,968,200	1,968,200	8,698,900	8,248,900



TOTAL BY ADDITION - FULL VALUES

	Ag Land			Commercial			Residential			Fire Amount	Hmst Credit	Land		Improvement
	Full Land	Net Land		Full Land	Net Land		Full Land	Net Land				Total Land	Net Land	Total Land
0070	140,800			140,800	140,800	332,000						140,800	140,800	332,000
0071	28,700			28,700	28,700	268,000						28,700	28,700	268,000
0072							833,000	833,000	3,285,000			833,000	833,000	3,285,000
0073							1,854,800	1,854,800	11,083,500			1,854,800	1,854,800	11,083,500
0074							344,500	344,500	1,283,800			344,500	344,500	1,283,800
0075	580,200			580,200	580,200	1,919,000						580,200	580,200	1,919,000
0076	698,700			698,700	698,700	1,555,000						698,700	698,700	1,555,000
0077	1,538,800			1,538,800	1,538,800	4,840,000						1,538,800	1,538,800	4,840,000
0078	902,900			902,900	902,900	4,643,000						902,900	902,900	4,643,000
0079							462,600	462,600	3,124,300			462,600	462,600	3,124,300
0080	478,900			478,900	478,900	744,700						478,900	478,900	744,700
0081	1,130,000			1,130,000	1,130,000	2,389,000						1,130,000	1,130,000	2,389,000
0082	913,900			913,900	913,900	3,189,000						913,900	913,900	3,189,000
0083	650,100			650,100	650,100	1,632,000						650,100	650,100	1,632,000
0084	2,150,200			2,150,200	2,150,200	10,471,300						2,150,200	2,150,200	10,471,300
0085	240,000			240,000	240,000	2,676,000						240,000	240,000	2,676,000
0088							539,600	539,600	2,217,400			539,600	539,600	2,217,400
0095	120,800			120,800	120,800	462,000						120,800	120,800	462,000
0097	385,000			385,000	385,000	6,000						385,000	385,000	6,000
0100							1,101,500	1,101,500	4,285,800			1,101,500	1,101,500	4,285,800
0105							84,200	84,200	933,200			84,200	84,200	933,200
0106							154,300	154,300	1,376,600			154,300	154,300	1,376,600
0107	721,100			721,100	721,100	2,000,000						721,100	721,100	2,000,000
0108							166,700	166,700	152,400			166,700	166,700	152,400
0109							261,100	261,100				261,100	261,100	
0130	200,400			200,400	200,400	342,000						200,400	200,400	342,000

TOTAL BY ADDITION - FULL VALUES

	Ag Land		Commercial		Residential		Fire Amount	Hmst Credit	Land		Improvement	
	Full Land	Net Land	Full Land	Net Land	Full Land	Net Land			Total Land	Net Land	Total Land	Net Land
0135 DREI SON	332,000		332,000		2,020,000	1,472,000			332,000	332,000	2,020,000	1,472,000
0181 EAGLE RUN 2ND					160,100	160,100	579,100		160,100	160,100	579,100	579,100
0182 EAGLE RUN 3RD					3,161,000	3,161,000	14,815,100		3,161,000	3,161,000	14,815,100	14,740,100
0183 EAGLE RUN 4TH					2,920,900	2,920,900	15,247,700		2,920,900	2,920,900	15,247,700	15,097,700
0184 EAGLE RUN 5TH					2,172,900	2,172,900	14,582,000		2,172,900	2,172,900	14,582,000	14,582,000
0185 EAGLE RUN 6TH					1,161,400	1,161,400	8,467,600		1,161,400	1,161,400	8,467,600	8,467,600
0186 EAGLE RUN 7TH					365,200	365,200	3,086,300		365,200	365,200	3,086,300	3,086,300
0187 EAGLE RUN 8TH	1,044,200		1,044,200		5,943,000	5,943,000			1,188,700	1,188,700	5,943,000	5,943,000
0188 EAGLE RUN 9TH					1,649,700	1,649,700	14,351,500	52,800	1,649,700	1,649,700	14,351,500	14,351,500
0189 EAGLE RUN 10T					942,100	942,100	5,551,700		942,100	942,100	5,551,700	5,551,700
0190 EAGLE RUN 11T	760,500		760,500		7,224,000	7,224,000	21,658,700		3,747,200	3,747,200	29,006,900	28,882,700
0191 EAGLE RUN 12T	2,814,100		2,814,100		21,027,000	21,027,000			2,814,100	2,814,100	21,027,000	21,027,000
0192 EAGLE RUN 13T					2,106,700	2,106,700	10,530,400		2,106,700	2,106,700	12,160,600	10,530,400
0193 EAGLE RUN 14T					1,335,900	1,335,900	9,374,900		1,335,900	1,335,900	9,374,900	9,374,900
0194 EAGLE RUN 15T	636,200		636,200		3,492,000	3,492,000			636,200	636,200	3,492,000	3,492,000
0195 EAGLE RUN 16T					181,900	181,900	1,080,600		181,900	181,900	1,305,600	1,080,600
0200 EASTRIDGE	88,800		88,800		276,000	276,000	462,700		177,600	177,600	738,700	738,700
0210 EAGLE RUN PLA	1,712,800		1,712,800		4,107,000	4,107,000			1,712,800	1,712,800	4,107,000	4,107,000
0211 EAGLE RUN PLA	84,000		84,000						84,000			
0212 EAGLE RUN PLA	211,500		211,500						211,500	211,500		
0213 EAGLE RUN PLA	202,800		202,800						202,800	202,800		
0300 EASTRIDGE 2ND	744,700		744,700		7,322,000	7,322,000	4,523,500		1,626,000	1,626,000	11,845,500	11,845,500
0310 EASTRIDGE 3RD	59,900		59,900		378,000	378,000			59,900	59,900	378,000	378,000
0400 EASTWOOD					603,300	603,300	2,765,300		603,300	603,300	2,765,300	2,765,300
0500 EASTWOOD 2ND					1,724,700	1,724,700	8,690,500		1,724,700	1,724,700	8,690,500	8,590,500
0550 ELMWOOD COU	8,749,700		8,749,700		59,383,100	59,383,100	58,041,000		8,749,700	8,682,600	59,383,100	58,041,000

TOTAL BY ADDITION - FULL VALUES

	Ag Land			Commercial			Residential			Fire Amount	Hmst Credit	Land		Improvement	
	Full Land	Net Land		Full Land	Net Land		Full Land	Net Land				Total Land	Net Land	Total Land	Net Land
0551			ELMWOOD COU	640,100	640,100		640,100	640,100		6,699,900		640,100	640,100	6,699,900	6,699,900
0552			ELMWOOD COU	210,600	210,600		210,600	210,600		1,099,600		210,600	210,600	1,099,600	1,099,600
0600	496,500		FRANCIS 1ST	93,700	93,700	2,380,500	93,700	472,100	472,100			590,200	590,200	2,852,600	2,852,600
0601	86,500		FRANCIS 3RD			380,000	86,500					86,500	86,500	380,000	380,000
0700	403,200		FRANCIS 2ND	1,230,600	1,230,600	2,389,700	1,230,600	6,676,000	6,518,600		180,000	1,633,800	1,633,800	9,251,600	8,908,300
0701			GM	561,400	561,400		561,400	2,702,100	2,702,100			561,400	561,400	2,702,100	2,702,100
0702	402,300		GATEWAY 1ST			1,483,000	402,300					402,300	402,300	1,483,000	1,483,000
0703	275,600		GELLERS			751,000	275,600					275,600	275,600	751,000	751,000
0704	540,400		GELLERS 2ND			1,119,000	540,400					540,400	540,400	1,119,000	1,119,000
0708	159,300		GLENNS			1,184,000	159,300					159,300	159,300	1,184,000	1,184,000
0709			GOLDENWOOD 1	935,100	935,100		935,100	5,828,200	5,382,700			935,100	935,100	5,828,200	5,382,700
0710			HALVERSONS	2,977,300	2,977,300	15,845,500	2,977,300	15,845,500	15,688,000		100,000	2,977,300	2,977,300	15,845,500	15,688,000
0715			GOLDENWOOD 2	194,500	194,500	835,600	194,500		760,600			194,500	194,500	835,600	760,600
0717			GOLDENWOOD 3	384,600	384,600	1,022,900	384,600		647,900			384,600	384,600	1,022,900	647,900
0718			GOLDENWOOD 4	95,300	95,300		95,300	279,200	166,100			95,300	95,300	279,200	166,100
0730	491,800		GATEWAY 2ND			1,895,000	491,800					491,800	491,800	1,895,000	1,895,000
0800	1,476,800		HALVERSONS IN			5,947,000	1,476,800		5,453,000			1,476,800	1,476,800	5,947,000	5,453,000
0810			HAYDEN HEIGHT												
0825	243,900		HELFRICH			630,000	243,900					243,900	243,900	630,000	630,000
0835			HUNTINGTON W	2,750,600	2,750,600	21,026,400	2,750,600	21,026,400	21,026,400			2,750,600	2,750,600	21,026,400	21,026,400
0851	74,300		HOER			459,000	74,300					74,300	74,300	459,000	459,000
0853			HOMESTEAD	1,419,900	1,419,900	9,495,400	1,419,900	9,495,400	9,495,400			1,419,900	1,419,900	9,495,400	9,495,400
0854			HOMESTEAD 2N	49,700	49,700	306,600	49,700		306,600			49,700	49,700	306,600	306,600
0855	100,000		INN			281,000	100,000					100,000	100,000	281,000	281,000
0857	206,000		INTERSTATE SE			718,000	206,000					206,000	206,000	718,000	718,000
0858	1,917,300		INTEGRITY 1ST			18,482,000	1,917,300					1,917,300	1,917,300	18,482,000	18,482,000

TOTAL BY ADDITION - FULL VALUES

	Ag Land		Commercial		Residential		Fire Amount	Hmst Credit	Land		Improvement	
	Full Land	Net Land	Full Land	Net Land	Full Land	Net Land			Full Land	Net Land	Total Land	Net Land
0859	INN SECOND	127,600	127,600	275,000	275,000				127,600	127,600	275,000	275,000
0860	KOST	499,800	499,800	1,914,000	1,914,000				499,800	499,800	1,914,000	1,914,000
0861	KOST 2ND	417,000	417,000	1,027,000	1,027,000				417,000	417,000	1,027,000	1,027,000
0862	KOST 3RD	143,000	143,000	467,000	467,000				143,000	143,000	467,000	467,000
0880	KASS	129,300	129,300						129,300	129,300		
0881	KASS 2ND					517,300	4,249,600	4,249,600	517,300	517,300	4,249,600	4,249,600
0882	KASS 3RD	414,600	414,600	1,113,000	1,113,000	667,800	6,272,400	5,372,400	1,082,400	1,082,400	7,385,400	6,485,400
0890	KAUTZMAN	181,800	181,800	1,005,000	1,005,000				181,800	181,800	1,005,000	1,005,000
0895	KITTELSON'S 1S	113,000	113,000	241,000	241,000				113,000	113,000	241,000	241,000
0900	LENZMEIER	155,000	155,000	1,048,000	1,048,000	1,938,500	8,471,200	8,471,200	2,093,500	2,093,500	9,519,200	9,519,200
0910	LENZMEIER 2ND	92,300	92,300	662,600	662,600	2,359,300	12,111,000	11,996,200	2,451,600	2,451,600	12,773,600	12,658,800
0911	LENZMEIER 3RD	89,400		208,000		139,800	722,800	722,800	229,200	139,800	930,800	722,800
0912	LENZMEIER 4TH					453,400	5,000,700	4,900,700	453,400	453,400	5,000,700	4,900,700
0950	KNUTSON'S 1ST	424,100	424,100						424,100	424,100		
1000	LEPIRDS	492,900	408,900	1,721,000	1,546,000	1,380,500	7,199,900	7,034,500	1,873,400	1,789,400	8,920,900	8,580,500
1001	LEPIRDS 2ND	73,500	73,500	774,000		341,300	1,112,300	1,112,300	414,800	414,800	1,886,300	1,112,300
1100	LOBERGS					259,500	1,072,200	1,072,200	259,500	259,500	1,072,200	1,072,200
1140	MAIN AVE	678,800	678,800	3,198,700	3,198,700				678,800	678,800	3,198,700	3,198,700
1200	MCDERMOTTS	249,500	249,500	918,000	918,000	34,900	197,100	197,100	284,400	284,400	1,115,100	1,115,100
1300	MCDERMOTTS 2	808,100	808,100	5,671,000	5,439,000				808,100	808,100	5,671,000	5,439,000
1301	MCDERMOTTS 3	73,900	73,900	739,000	739,000				73,900	73,900	739,000	739,000
1310	MCMAHON ESTA					1,893,500	12,024,700	12,024,700	1,893,500	1,893,500	12,024,700	12,024,700
1311	MCMAHON ESTA					1,821,000	10,175,100	10,175,100	1,821,000	1,821,000	10,175,100	10,175,100
1312	MCMAHON ESTA					730,800	4,455,200	4,455,200	730,800	730,800	4,455,200	4,455,200
1313	MCMAHON ESTA					802,600	4,843,000	4,843,000	802,600	802,600	4,843,000	4,843,000
1325	MEADOW BROO	155,000	155,000	25,400	25,400	57,600	737,300	737,300	212,600	212,600	762,700	762,700

TOTAL BY ADDITION - FULL VALUES

Rept: asRptAssesRollTotal  
City: City of West Fargo

	Ag Land			Commercial			Residential			Fire Amount	Hmst Credit	Land		Improvement	
	Full Land	Net Land	Full Land	Net Land	Full Impr	Net Impr	Full Land	Net Land	Full Impr			Total Land	Net Land	Total Land	Net Land
1350 MEADOWRIDGE	152,400	63,800	1,990,500	1,990,500	11,878,500	11,878,500	1,990,500	1,990,500	11,878,500	137,400		2,142,900	2,054,300	12,878,500	12,503,500
1360 MEADOWRIDGE			1,026,400	1,026,400	5,400,300	5,400,300	1,026,400	1,026,400	5,400,300			1,026,400	1,026,400	5,400,300	5,400,300
1361 MEADOWRIDGE			137,100	137,100	1,157,100	1,157,100	137,100	137,100	1,157,100			137,100	137,100	1,157,100	1,157,100
1370 MEADOWRIDGE			459,200	459,200	5,000,900	5,000,900	459,200	459,200	5,000,900	162,300		459,200	459,200	5,000,900	5,000,900
1375 MEADOWRIDGE			509,800	509,800	2,638,200	2,638,200	509,800	509,800	2,638,200			509,800	509,800	2,638,200	2,542,600
1380 MEADOWRIDGE	129,500	129,500	1,513,000	1,513,000			129,500	129,500				129,500	129,500	1,513,000	1,513,000
1386 MEADOWRIDGE			511,800	511,800	3,959,400	3,959,400	511,800	511,800	3,959,400			511,800	511,800	3,959,400	3,959,400
1387 MEADOWRIDGE	87,000	87,000	648,000	648,000	414,000	414,000						87,000	87,000	648,000	414,000
1388 MEADOWRIDGE			212,400	212,400	1,184,700	1,184,700	212,400	212,400	1,184,700			212,400	212,400	1,184,700	1,184,700
1389 MEADOWRIDGE			202,700	202,700	1,358,200	1,358,200	202,700	202,700	1,358,200			202,700	202,700	1,358,200	1,358,200
1390 METCALF	43,100	43,100			105,700	105,700	27,700	27,700	105,700			70,800	70,800	105,700	105,700
1391 MEADOWRIDGE			197,500	197,500	1,274,200	1,274,200	197,500	197,500	1,274,200			197,500	197,500	1,274,200	1,274,200
1392 MEADOWRIDGE			120,900	120,900	747,600	747,600	120,900	120,900	747,600			120,900	120,900	747,600	747,600
1393 MEADOWRIDGE			58,500	58,500	360,500	360,500	58,500	58,500	360,500			58,500	58,500	360,500	360,500
1394 MEADOWRIDGE	124,500	124,500	853,500	853,500			124,500	124,500				124,500	124,500	853,500	853,500
1395 MEADOWRIDGE	86,400		428,000	428,000			51,200	51,200	346,600			137,600	51,200	774,600	260,100
1396 MEADOWRIDGE	207,000	207,000	698,000	698,000								207,000	207,000	698,000	698,000
1398 MELROE 1ST	577,300	577,300	4,117,000	4,117,000	429,000	429,000						577,300	577,300	4,117,000	429,000
1400 MEYERS 1ST	418,700	418,700	3,626,000	3,626,000	9,615,500	9,615,500	2,388,500	2,388,500	9,615,500	200,000		2,807,200	2,807,200	13,241,500	13,241,500
1410 MEYERS 1ST RE	82,800	82,800	889,000	889,000								82,800	82,800	889,000	889,000
1415 MEYERS 6TH	134,300	134,300	200,000	200,000								134,300	134,300	200,000	200,000
1450 MEYERS 2ND	887,900	679,300	5,581,200	4,751,200	16,551,500	16,551,500	3,172,400	3,172,400	16,551,500			4,060,300	3,851,700	22,132,700	21,302,700
1451 MEYERS 3RD					707,400	707,400	56,600	56,600	707,400			56,600	56,600	707,400	707,400
1452 PARK					802,300	802,300	181,800	181,800	802,300			181,800	181,800	802,300	802,300
1453 PINEWOOD 1ST					2,043,700	2,043,700	474,500	474,500	2,043,700			474,500	474,500	2,043,700	2,043,700
1454 PRAIRIE PARK	244,500	244,500	3,027,000	3,027,000								244,500	244,500	3,027,000	3,027,000

TOTAL BY ADDITION - FULL VALUES

	Ag Land				Commercial				Residential				Fire		Hmst	Land Improvement			
	Full Land	Net Land	Full Land	Net Land	Full Land	Net Land	Full Impr	Net Impr	Full Land	Net Land	Full Impr	Net Impr	Amount	Credit		Total Land	Net Land	Total Land	Net Land
1455 PRAIRIE REARR					578,700	578,700	2,522,800	2,522,800								578,700	578,700	2,522,800	2,522,800
1456 MEYERS 4TH			512,200				2,052,000	2,052,000								512,200	512,200	2,052,000	2,052,000
1457 MEYERS 5TH					98,900	98,900	798,300	798,300								98,900	98,900	798,300	798,300
1458 PINEWOOD 2ND					493,000	493,000	3,266,400	3,266,400								493,000	493,000	3,266,400	3,266,400
1459 PINEWOOD 3RD					120,500	120,500	1,177,000	1,177,000								120,500	120,500	1,177,000	1,177,000
1460 MIDWAY SUB			1,437,800				4,161,000	4,161,000	45,400	45,400	167,500	167,500				1,483,200	1,483,200	4,328,500	4,328,500
1461 MIDWAY 1ST			261,700				1,427,000	1,427,000								261,700	261,700	1,427,000	1,427,000
1462 MIDWAY 2ND			312,100				1,098,000	1,098,000								312,100	312,100	1,098,000	1,098,000
1463 PINEWOOD 4TH									55,000	55,000	623,200	623,200				55,000	55,000	623,200	623,200
1464 PRAIRIE PARK 2					292,200	292,200	2,878,900	2,878,900								292,200	292,200	2,878,900	2,878,900
1465 MIDLAND 1ST			387,700				5,842,000	5,842,000								387,700	387,700	5,842,000	5,842,000
1466 MIDLAND 2ND			278,100				2,789,000	2,789,000								278,100	278,100	2,789,000	2,789,000
1469 MID-AMERICA			112,100				421,000	421,000								112,100	112,100	421,000	421,000
1470 MILLER BROTHE			355,400				1,897,000	1,897,000								355,400	355,400	1,897,000	1,897,000
1471 MIDWAY 3RD			301,200				859,000	429,500								301,200	301,200	859,000	429,500
1472 MIDCONTINENT			682,400				2,105,000	900,000								682,400	682,400	2,105,000	900,000
1475 NELSON'S 1ST			7,100				30,000	30,000	88,300	88,300	327,700	327,700				95,400	95,400	357,700	357,700
1476 NELSON ACRES									665,100	665,100	1,840,200	1,840,200				665,100	665,100	1,840,200	1,840,200
1477 NELSON ACRES									389,300	389,300	1,435,800	1,435,800				389,300	389,300	1,435,800	1,435,800
1478 NELSON ACRES									562,400	562,400	2,359,500	2,359,500				562,400	562,400	2,359,500	2,359,500
1479 NELSON ACRES									209,500	209,500	551,600	551,600				209,500	209,500	551,600	551,600
1480 PIONEER CENTE			1,583,100				4,729,000	4,729,000								1,583,100	1,583,100	4,729,000	4,729,000
1485 OAKHAVEN			1,457,500				8,753,600	1,705,600	211,500	211,500	654,000	579,000				1,669,000	1,669,000	9,407,600	2,284,600
1490 OAKWOOD BEN			132,200				730,000	730,000	881,700	881,700	3,255,200	3,105,200				1,013,900	1,013,900	3,985,200	3,835,200
1495 PRAIRIE SUN			130,000				1,778,000	1,778,000								130,000	130,000	1,778,000	1,778,000
1500 RIDGEVIEW					186,300	186,300	727,100	727,100								186,300	186,300	727,100	727,100

TOTAL BY ADDITION - FULL VALUES

	Ag Land		Commercial		Residential		Fire Amount	Hmst Credit	Land		Improvement	
	Full Land	Net Land	Full Land	Net Land	Full Land	Net Land			Total Land	Net Land	Total Land	Net Land
1600 RIVERSIDE 1ST	136,000	136,000	1,005,400	1,005,400	3,829,200	3,829,200	16,004,000	15,887,200	3,965,200	3,965,200	17,009,400	16,892,600
1700 RIVERSIDE 2ND	5,300	5,300	15,500	15,500	357,200	357,200	1,592,300	1,592,300	362,500	362,500	1,607,800	1,607,800
1720 ROMMESMO	288,000	144,000	603,000	387,000					288,000	144,000	603,000	387,000
1740 ROSEBERG 1ST	121,900	121,900	432,000	432,000					121,900	121,900	432,000	432,000
1775 SANDHILLS	62,600	62,600	138,000	138,000					62,600	62,600	138,000	138,000
1776 SANDHILLS 2ND	81,000	81,000							81,000	81,000		
1800 SHEYENNE 1ST					643,300	643,300	2,791,900	2,791,900	643,300	643,300	2,791,900	2,791,900
1900 SHEYENNE 2ND					129,300	129,300	624,800	624,800	129,300	129,300	624,800	624,800
1905 SHEYENNE CRO	590,700	590,700	9,297,000						590,700	590,700	9,297,000	
1906 SHEYENNE CRO	507,300	507,300	2,400,000	2,400,000					507,300	507,300	2,400,000	2,400,000
1910 SHEYENNE PAR					900,000	900,000	6,569,900	6,569,900	81,500	900,000	6,569,900	6,569,900
1920 SHEYENNE PAR					88,800	88,800	554,200	554,200	88,800	88,800	554,200	554,200
1921 SHEYENNE PAR					1,010,500	1,010,500	5,937,900	5,937,900	100,000	1,010,500	5,937,900	5,937,900
1922 SHEYENNE PAR					1,856,900	1,839,600	11,528,000	11,406,600	1,856,900	1,839,600	11,528,000	11,406,600
1940 SIMPSONS					148,900	148,900	549,700	505,400	148,900	148,900	549,700	505,400
1950 SIMPSONS 2ND					593,000	593,000	2,444,900	2,331,400	593,000	593,000	2,444,900	2,331,400
1955 SIMPSONS 2ND					81,900	81,900	118,100	118,100	81,900	81,900	118,100	118,100
1960 SIMPSONS 3RD					548,300	548,300	2,059,200	2,059,200	548,300	548,300	2,059,200	2,059,200
1965 SIMPSONS 4TH					72,800	72,800	119,000	119,000	72,800	72,800	119,000	119,000
1966 SIMPSON'S 5TH					98,500	98,500	477,700	431,000	98,500	98,500	477,700	431,000
1970 SOMMERSET	101,200		200,000						101,200		200,000	
1980 SOMMERSET 2N					831,800	831,800	4,432,100	4,432,100	831,800	831,800	4,432,100	4,432,100
1981 SOMMERSET 3R					708,400	708,400	3,849,500	3,849,500	708,400	708,400	3,849,500	3,849,500
1982 SOMMERSET 4T					288,100	288,100	1,867,100	1,867,100	288,100	288,100	1,867,100	1,867,100
1983 SOMMERSET 5T					647,600	647,600	3,902,400	3,902,400	647,600	647,600	3,902,400	3,902,400
1984 SOMMERSET 6T					1,875,400	1,875,400	9,605,800	9,605,800	1,875,400	1,875,400	9,605,800	9,605,800

TOTAL BY ADDITION - FULL VALUES

	Ag Land			Commercial			Residential			Fire Amount	Hmst Credit	Land		Improvement
	Full Land	Net Land		Full Land	Net Land		Full Land	Net Land				Total Land	Net Land	Total Land
1985 SOMMERSET 7T							359,700	359,700	2,310,100	2,310,100		359,700	359,700	2,310,100
2000 SOUTHDAL	629,600	629,600	3,305,000	4,111,000	3,305,000	1,694,300	1,694,300	7,647,400	7,502,300	100,000		2,323,900	2,323,900	11,758,400
2050 SOUTHPARK	288,900	288,900	2,305,000	2,305,000	2,305,000							288,900	288,900	2,305,000
2052 STERLING 1ST	346,900	346,900	2,540,000	1,132,000								346,900	346,900	2,540,000
2053 STERLING INDU	987,900	987,900	2,013,000	2,013,000	2,013,000							987,900	987,900	2,013,000
2054 STERLING INDU	554,400	554,400	2,687,300	2,687,300	2,687,300							554,400	554,400	2,687,300
2056 STERLING INDU	90,700	90,700	475,000	475,000	475,000							90,700	90,700	475,000
2057 STERLING INDU	1,147,000	1,147,000	2,842,600	2,842,600	2,842,600							1,147,000	1,147,000	2,842,600
2058 STERLING INDU	78,300	78,300	260,000	260,000	260,000							78,300	78,300	260,000
2060 STEFFES 1ST	471,500	471,500	1,414,100	1,414,100	1,414,100	80,700	80,700	917,200	917,200			552,200	552,200	2,331,300
2064 STEFFES 2ND	226,800	226,800	1,104,200	1,104,200	1,104,200							226,800	226,800	1,104,200
2065 STEFFES 3RD	116,900	116,900	396,000	396,000	396,000							116,900	116,900	396,000
2066 STEFFES 4TH	233,800	233,800	1,256,000	1,256,000	1,256,000							233,800	233,800	1,256,000
2067 STEFFES 5TH	39,800	39,800	684,000	684,000	684,000							39,800	39,800	684,000
2068 STEFFES 6TH A	51,900	51,900	125,000	125,000	125,000							51,900	51,900	125,000
2070 STOCKYARD'S C	329,000	329,000	1,829,000	786,000	1,422,600	9,005,000	9,005,000	9,005,000	9,005,000	100,000		1,751,600	1,751,600	10,834,000
2071 STOCKYARD'S C	293,900	293,900	1,710,000	1,710,000								293,900	293,900	1,710,000
2072 STOCKYARD'S C	229,100	229,100	1,204,000	1,204,000	1,204,000							229,100	229,100	1,204,000
2073 STOCKYARD'S C						77,600	77,600	470,100	470,100			77,600	77,600	470,100
2090 STRATA 2ND	217,700	217,700	821,000	821,000								217,700	217,700	821,000
2100 SUKUTS ESTATE	935,800	869,800	4,517,700	3,931,000	1,031,600	4,248,800	4,222,600					1,967,400	1,901,400	8,153,600
2200 SUKUTS 2ND	319,200	291,200	2,110,900	2,106,500	916,100	3,761,000	3,761,000	3,761,000	3,761,000	79,600		1,235,300	1,195,900	5,867,500
2300 SUKUTS 3RD	512,100	251,500	5,311,000	1,948,000	1,646,900	8,221,500	8,144,200			192,800		2,159,000	1,898,400	13,532,500
2340 SUNTREE VILLA					346,100	3,542,700	3,542,700					346,100	346,100	3,542,700
2341 SUNTREE VILLA					646,900	6,080,800	5,980,800					646,900	646,900	6,080,800
2342 SUNTREE VILLA	172,900	172,900	1,905,000	1,905,000	108,700	965,200	965,200					281,600	281,600	2,870,200



TOTAL BY ADDITION - FULL VALUES

	Ag Land			Commercial			Residential			Fire Amount	Hmst Credit	Land			Improvement		
	Full Land	Net Land		Full Land	Net Land	Full Impr	Net Impr	Full Land	Net Land	Full Impr	Net Impr	Total Land	Net Land		Total Land	Net Land	
2400			SUKUTS, HERMA					112,300	112,300	614,200	514,200		112,300	112,300	614,200	514,200	
2450	18,000		TEHAR	18,000	18,000							18,000	18,000				
2500			TINTES 1ST					305,400	305,400	1,461,400	1,461,400		305,400	305,400	1,461,400	1,461,400	
2600	804,400		TINTES 2ND	804,400	603,400	4,436,000	3,236,000	525,300	525,300	2,466,900	2,466,900		1,329,700	1,128,700	6,902,900	5,702,900	
2700			TINTES 2ND - PA					199,200	199,200	861,500	861,500		199,200	199,200	861,500	861,500	
2800	207,800		TINTES HOLDIN	207,800	207,800	657,000	657,000						207,800	207,800	657,000	657,000	
2900			TINTES HOLDIN					1,392,300	1,392,300	8,206,100	8,107,500		1,392,300	1,392,300	8,206,100	8,107,500	
2910			TINTES HOLDIN														
2915	32,200		TINTES HOLDIN	32,200	32,200							32,200	32,200				
2920			TINTES HOLDIN					33,800	33,800	506,100	506,100		33,800	33,800	506,100	506,100	
2950	450,000		TINTES LAND CO	450,000	450,000	3,435,000	3,435,000	2,177,100	2,177,100	12,292,700	12,292,700		2,627,100	2,627,100	15,727,700	15,727,700	
2951			TINTES LAND CO					1,686,300	1,686,300	10,152,300	10,152,300		1,686,300	1,686,300	10,152,300	10,152,300	
2952	131,400		TINTES LAND CO	131,400	131,400	418,000	418,000	1,233,400	1,233,400	7,292,900	7,292,900		1,364,800	1,364,800	7,710,900	7,710,900	
2953			TINTES LAND CO					473,400	473,400	2,796,400	2,796,400		473,400	473,400	2,796,400	2,796,400	
2954	124,300		TINTES LAND CO	124,300	124,300	1,446,000	1,446,000						124,300	124,300	1,446,000	1,446,000	
2955	72,000		TINTES LAND CO	72,000	72,000	932,000	932,000						72,000	72,000	932,000	932,000	
2956	73,000		TINTES LAND CO	73,000	73,000	979,000	979,000						73,000	73,000	979,000	979,000	
2957			TINTES LAND CO					272,500	272,500	1,878,600	1,878,600		272,500	272,500	1,878,600	1,878,600	
2958			TINTES LAND CO					256,900	256,900	1,285,300	1,285,300		256,900	256,900	1,285,300	1,285,300	
2959			TINTES LAND CO					145,400	145,400	728,400	728,400		145,400	145,400	728,400	728,400	
2960	984,200		TINTES LAND CO	984,200	984,200	5,869,000	5,869,000	120,000	120,000	1,806,600	1,658,800		1,104,200	1,104,200	7,675,600	7,527,800	
2961			TINTES LAND CO					190,500	190,500	1,349,100	1,349,100		190,500	190,500	1,349,100	1,349,100	
2962	157,200		TINTES LAND CO	157,200	157,200	1,829,000	1,829,000						157,200	157,200	1,829,000	1,829,000	
2963			TINTES LAND CO					129,500	129,500	1,153,900	1,056,700		129,500	129,500	1,153,900	1,056,700	
2964	82,600		TINTES LAND CO	82,600	82,600	368,000	368,000						82,600	82,600	368,000	368,000	
2965	1,191,600		TINTES LAND CO	1,191,600	707,900	5,382,000	3,632,000						1,191,600	707,900	5,382,000	3,632,000	

TOTAL BY ADDITION - FULL VALUES

Report: asRptAssesRollTotal  
City: City of West Fargo

	Ag Land			Commercial			Residential			Fire Amount	Hmst Credit	Land		Improvement	
	Full Land	Net Land		Full Land	Net Land		Full Land	Net Land				Total Land	Net Land	Total Land	Net Land
2970			TINTES LAND CO	1,643,200	1,613,400		8,381,800	8,120,400				1,643,200	1,613,400	8,381,800	8,120,400
2995			TRI-STATE			316,500			1,585,000			316,500	316,500	1,585,000	1,585,000
3000		1,676,600	UNPLATTED	3,618,600	3,618,600	14,663,600	7,314,800	6,551,500		99,900		7,105,400	7,055,400	21,978,400	21,100,400
3050			UNPLATTED RIV	1,274,500	1,274,500	13,521,900	1,327,500	1,327,500				1,572,100	1,572,100	14,849,400	14,146,400
3055			WANZEK	300,000	300,000	1,127,000						300,000	300,000	1,127,000	1,127,000
3061			WEST FARGO C	490,200	490,200	2,909,600						490,200	490,200	2,909,600	2,909,600
3100			WEST FARGO IN				2,654,300	12,508,400	12,383,000	460,000		2,654,300	2,654,300	12,508,400	12,383,000
3200			WEST FARGO IN				3,453,200	15,136,100	15,136,100	100,000		3,453,200	3,453,200	15,136,100	15,136,100
3300			WEST FARGO IN				634,100	2,814,500	2,814,500			634,100	634,100	2,814,500	2,814,500
3325			WEST LAKE 1ST	784,300	784,300	5,206,000						784,300	784,300	5,206,000	5,206,000
3350			WESTGO COMM	51,300	51,300	273,000						51,300	51,300	273,000	273,000
3351			WESTGO COMM	209,700	209,700	827,000						209,700	209,700	827,000	827,000
3352			WESTGO COMM	139,900	139,900	399,000						139,900	139,900	399,000	399,000
3353			WESTGO COMM	97,900	97,900	638,000						97,900	97,900	638,000	638,000
3354			WESTGO COMM	92,000	92,000	265,300						92,000	92,000	265,300	265,300
3375			WESTPORT BEA	319,100	319,100		9,044,100	48,079,700	44,275,600			9,363,200	9,363,200	48,079,700	44,275,600
3376			WESTPORT BEA				772,600	7,725,700	7,725,700			772,600	772,600	7,725,700	7,725,700
3377			WESTPORT BEA				82,400	346,400	71,100			82,400	82,400	346,400	71,100
3378			WESTPORT BEA				372,500	263,200	263,200			372,500	372,500	263,200	263,200
3379			WESTPORT BEA				59,400	510,300	253,700			59,400	59,400	510,300	253,700
3380			WESTPORT BEA				52,200	505,300	119,100			52,200	52,200	505,300	119,100
3400			WESTWOOD				2,474,400	8,887,200	8,887,200	100,000		2,474,400	2,474,400	8,887,200	8,887,200
3420			WESTWYND 1ST				696,300	4,568,000	4,568,000			696,300	696,300	4,568,000	4,568,000
3421			WESTWYND 2ND				624,500	3,914,700	3,914,700			624,500	624,500	3,914,700	3,914,700
3422			WESTWYND 3RD				239,600	1,559,000	1,559,000			239,600	239,600	1,559,000	1,559,000
3423			WESTWYND 4TH				637,200	4,113,200	4,113,200			637,200	637,200	4,113,200	4,113,200

Rept: asRptAssesRollTotal  
City: City of West Fargo

TOTAL BY ADDITION - FULL VALUES

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	Ag Land		Commercial		Residential		Fire Amount	Hmst Credit	Land		Improvement	
	Full Land	Net Land	Full Land	Net Land	Full Land	Net Land			Total Land	Net Land	Total Land	Net Land
3424 WESTWYND 5TH			669,500	669,500	4,412,200	4,412,200			669,500	669,500	4,412,200	4,412,200
3425 WESTWYND 6TH			1,233,000	1,233,000	7,898,000	7,898,000			1,233,000	1,233,000	7,898,000	7,898,000
3450 WOODLINN WES			199,300	199,300	1,691,900	1,691,900			199,300	199,300	1,691,900	1,691,900
3451 WOODLINN WES			61,900	61,900	485,300	485,300			61,900	61,900	485,300	485,300
3452 WOODLINN WES			50,000	50,000					50,000	50,000		
3500 WYUMS 1ST			961,300	961,300	4,559,500	4,559,500			961,300	961,300	4,559,500	4,559,500
3600 WYUMS 2ND			300,900	300,900	2,497,600	2,398,600		80,000	300,900	300,900	2,497,600	2,398,600
3700 WYUMS 3RD			444,000	444,000	6,336,000	6,336,000			444,000	444,000	6,336,000	6,336,000
3800 THE YARDS	3,500		3,500						3,500	3,500		
3801 THE YARDS 2ND	409,900		409,900						409,900	409,900		
3890 BOGEY 5TH	204,500		204,500		335,000	335,000			204,500	204,500	335,000	335,000
3900 BUTLERS 6TH	812,600		812,600		7,145,000	7,145,000			812,600	812,600	7,145,000	7,145,000
3901 BUTLER'S 7TH A	672,000		672,000		3,514,000	2,151,000			672,000	672,000	3,514,000	2,151,000
3920 DAKOTA MACHIN	652,700		652,700		9,803,000	7,885,000			652,700	652,700	9,803,000	7,885,000
4228 DOLL'S 4TH	276,300		276,300		1,123,000	1,123,000			276,300	276,300	1,123,000	1,123,000
4229 DOLL'S 5TH	812,900		812,900		177,500	177,500			812,900	812,900	177,500	177,500
4300 WEST RIVER 1ST	80,200				7,500				632,700	552,500	980,000	972,500
4301 WEST RIVER 2N			2,094,500	2,094,500	5,627,800	5,402,800			2,094,500	2,094,500	5,627,800	5,402,800
4500 DOLL'S 1ST			50,900	50,900	109,800	109,800			50,900	50,900	109,800	109,800
4501 DOLL'S 2ND			502,700	502,700	3,017,300	3,017,300			502,700	502,700	3,017,300	3,017,300
4502 SHILOH	961,800				275,000				961,800		275,000	
4700 KOPPANG			118,000	118,000	341,900	341,900		84,300	118,000	118,000	341,900	341,900
4900 TWIN MEADOWS			354,500	354,500	1,919,400	1,919,400			354,500	354,500	1,919,400	1,919,400
4950 BORDERUD'S			503,400	503,400	2,519,000	2,519,000			503,400	503,400	2,519,000	2,519,000
4951 HERSHEY			96,300	96,300	608,900	608,900			96,300	96,300	608,900	608,900
5000 OAK RIDGE 1ST	457,400		457,400						457,400	457,400		

TOTAL BY ADDITION - FULL VALUES

Rept: asRpAssesRollTotal  
City: City of West Fargo

	Ag Land		Commercial		Residential		Fire Amount	Hnst Credit	Land		Improvement	
	Full Land	Net Land	Full Land	Net Land	Full Land	Net Land			Total Land	Net Land	Total Land	Net Land
5075 SHADOW WOOD					1,281,300	1,281,300	3,044,000	1,606,300	1,281,300	1,281,300	3,044,000	1,606,300
5076 SHADOW WOOD			85,900	85,900	2,789,200	2,789,200	1,699,600	953,500	2,875,100	2,875,100	1,699,600	953,500
5150 WINDSOR GREE					1,173,400	1,173,400	4,631,200	4,631,200	1,173,400	1,173,400	4,631,200	4,631,200
5151 RESERVE AT OS					3,465,500	3,465,500	3,118,000	2,162,800	3,465,500	3,465,500	3,118,000	2,162,800
Full Totals:	1,676,600		79,318,000		198,310,400		1,057,310,500		279,305,000		1,447,718,900	
Net Totals:		1,676,600		76,434,500		198,102,300		1,034,702,800		3,185,900		276,213,400
												1,360,000,000

# *Assessment Administration in North Dakota*

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Information from the ND State Tax Dept

Who is responsible for assessing property in North Dakota? Assessment officials are at the township, city, and county levels. Currently in the State of North Dakota there are 53 counties, 357 cities and 1833 townships served by 1,046 assessment officials.

## Who are Assessment Officials?

- County Directors of Equalization are appointed by the Board of County Commissioners. Each county makes their own appointment. Currently Eddy & Foster counties are the only counties that share a director.
- City Assessors are appointed by their local governing board. There are two classifications of city assessors. Class I are for cities with populations exceeding 5,000 and Class II are for cities with populations less than 5,000. Williston is the only one of the larger cities in North Dakota that does not have a city assessor. This function is performed by the County Director of Equalization.
- Township assessors are either appointed by township supervisors or elected at the township's annual meeting.

## What are their responsibilities?

- Identify all taxable property within their jurisdiction.
- Determine true and full value of all taxable properties.
- Equalize valuations of similar properties.

## What are the requirements for becoming an assessment official?

- County Tax Directors must become certified by the State Supervisor of Assessments within three years of becoming appointed. Certification is obtained by completing 190 hours of approved and tested education specific to assessment & real estate appraisal.
- Class I City Assessors must be also become certified by the State Supervisor of Assessments within three years of becoming appointed. They must obtain 150 hours of approved and tested education specific to assessment & real estate appraisal.
- Class II City & Township Assessors must be certified by the State Supervisor of Assessments within 12 months of becoming appointed or elected to the position. The assessor must attend at least 24 hours of assessment and appraisal education or challenged instruction. Successful completion of a statewide standard exam is also required.
- County Directors and Class I City Assessors to maintain their certifications must obtain 40 hours of approved continuing education every 4 years.
- Township and Class II City Assessors must attend an annual assessor seminar conducted by a certified County Director of Tax Equalization to maintain their certifications. The seminar must

be of a minimum of four hours.

Are there other Assessment Officials beside assessors and directors?

- There are other assessment officials who work along side tax directors and assessors but are not required to become certified although education and training are very beneficial.
  - Appraisers
  - GIS Technicians
  - CAMA Technicians

# *Duties of Board of Equalization*

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As appeared in City Scan

This overview of the Board of Equalization duties appeared in an issue of City Scan and does simplify the statute for easier understanding.

## Board of Equalization

### **What are the duties of the city board of equalization?**

The city board of equalization is responsible for equalizing the assessment role within the city. It may change the valuation and assessment of any real property upon the roll by increasing or diminishing the assessed valuation as is reasonable and just in order to make taxation uniform. The valuation of any property returned by the assessor may not be increased by more than twenty-five percent without first giving the owner notice of the intention of the board to increase it. The notice must state the time when the board will be in session to act upon the matter and must be given by personal notice served upon the owner or the owner's agent or by leaving a copy at the owner's last known place of residence. (NDCC 57-11-03)

During the session of the city board of equalization, any person feeling aggrieved by anything in the assessment roll may apply to the board for the correction of the alleged errors, and the board may correct the errors as it may deem just. (NDCC 57-11-04)

The board of equalization shall add to the assessment roll any real property subject to taxation that has been omitted by the assessor and shall enter the property at a valuation that will bear a just proportion of the taxation. (NDCC 57-11-05)

### **Who is on the city board of equalization?**

The city board of equalization consists of the members of the city governing body. The executive officer of the city governing body shall act as chairman, but in the executive officer's absence the governing body may elect one of its members to preside. A majority of the board constitutes a quorum to transact business. (NDCC 57-11-01)

### **When does the city board of equalization meet?**

The city board of equalization shall meet at the usual place of the city governing body on the second Tuesday in April in each year. The board may adjourn from day to day until its work is completed. In case a quorum is not present at any time, the city auditor may adjourn from that day and publicly announce the time to which the meeting is adjourned. If the same person performs the duties of assessor for two or more cities or



townships, the city auditor may, after consultation with the assessor involved, designate the hour and day in the month of April at which the board of equalization meeting will be held, provided that notice of the hour and day must be published in the official newspaper of the political subdivisions involved and posted at the usual place of the meeting by the city auditor at least ten days before the meeting. (NDCC 57-11-01)

**What are the duties of the city auditor with regard to the board of equalization?**

The city auditor, as clerk, shall keep an accurate record of all changes made in valuation and of all other proceedings. Within ten days after the completion of the equalization of the assessment, the city auditor shall deliver the assessments as equalized to the county auditor of the county in which the city is situated, with the city auditor's certificate that the assessments are correct as equalized by the city board of equalization. (NDCC 57-11-02)

# *City Board of Equalization Statute*

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## CHAPTER 57-11 CITY BOARD OF EQUALIZATION

### Section

- 57-11-01. Membership of Board - Quorum – Meeting
- 57-11-02. Duties of Auditor
- 57-11-03. Duties of Board - Limitation on Increase - Notice
- 57-11-04. Application for correction of assessment
- 57-11-05. Adding property to assessment list
- 57-11-06. No reduction after session of Board - Exception
- 57-11-07. Effect of failure of Board to meet

### **57-11-01. Membership of board - Quorum - Meeting.**

1. The board of equalization of a city consists of the members of the governing body, and shall meet at the usual place of meeting of the governing body of the city, on the second Tuesday in April in each year. The executive officer of the governing body shall act as chairman, but in the executive officer's absence the governing body may elect one of its members to preside. A majority of the board constitutes a quorum to transact business, and it may adjourn from day to day until its work is completed. In case a quorum is not present at any time, the clerk may adjourn from day to day and publicly announce the time to which the meeting is adjourned.
2. Notwithstanding the provisions of subsection 1, if the same person performs the duties of assessor for two or more cities or townships, the city auditor may, after consultation with the assessor involved, designate the hour and day in the month of April at which the meeting provided for in subsection 1 must be held for each city board of equalization; provided, that notice of the hour and day must be published in the official newspaper of the political subdivisions involved and posted at the usual place of meeting by the city auditor at least ten days before the meeting.

### **57-11-02. Duties of auditor.**

The city auditor, as clerk, shall keep an accurate record of all changes made in valuation, and of all other proceedings, and, within ten days after the completion of the equalization of the assessment, shall deliver the assessments as equalized to the county auditor of the county in which the city is situated, with the city auditor's certificate that the assessments are correct as equalized by the city board of equalization. The assessment as equalized must be accepted by the board of county commissioners in lieu of all other assessment rolls for the property in said city.

**57-11-03. Duties of board - Limitation on increase - Notice.**

At its meeting, the board of equalization shall proceed to equalize and correct the assessment roll. It may change the valuation and assessment of any real property upon the roll by increasing or diminishing the assessed valuation thereof as is reasonable and just to render taxation uniform, except that the valuation of any property returned by the assessor may not be increased more than twenty-five percent without first giving the owner or the owner's agent notice of the intention of the board to increase it. The notice must state the time when the board will be in session to act upon the matter and must be given by personal notice served upon the owner or the owner's agent or by leaving a copy at the owner's last-known place of residence.

**57-11-04. Application for correction of assessment.**

During the session of the board, any person, or the attorney or agent of any person feeling aggrieved by anything in the assessment roll, may apply to the board for the correction of alleged errors in the listing or valuation of real property, and the board may correct the errors as it may deem just.

**57-11-05. Adding property to assessment list.**

The board of equalization shall place upon and add to the assessment roll any real property subject to taxation which has been omitted by the owner or the assessor and shall enter the property at a valuation which will bear an equal and just proportion of the taxation.

**57-11-06. No reduction after session of board - Exception.**

After the adjournment of the board each year, neither the governing body of the city nor the city board of equalization may change or alter any assessment. Neither may the governing body or the board of equalization reduce or abate, or authorize the reduction, abatement, or return, of any taxes levied upon such assessments for any cause except that the property assessed was not subject to taxation at the time the assessment was made.

**57-11-07. Effect of failure of board to meet.** The failure of the board of equalization to hold its meeting does not vitiate nor invalidate any assessment or tax except as to the excess of valuation or tax thereon shown to have been made or levied unjustly.